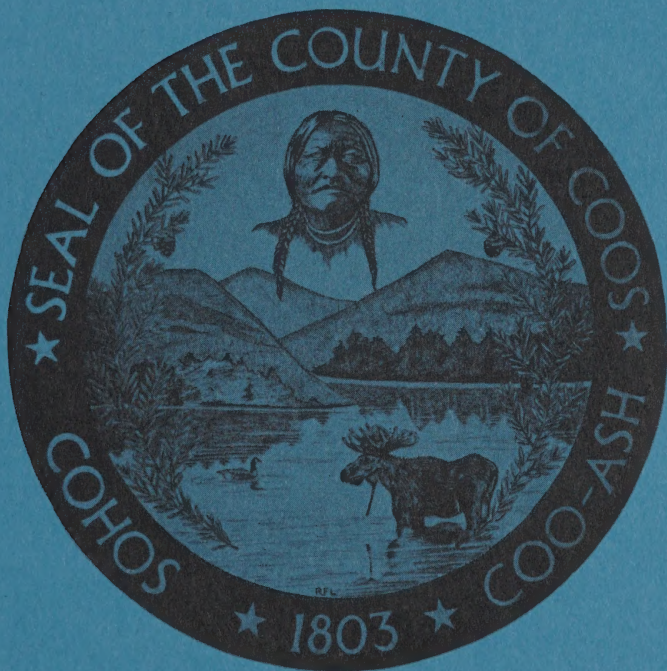


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STATE OF NEW HAMPSHIRE

Coös County



ANNUAL REPORT

FOR THE
YEAR ENDING DECEMBER 31

2004

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2004

STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

COÖS COUNTY

FOR THE

YEAR ENDING

DECEMBER 31,

2004

IN APPRECIATION OF



THOMAS R. CORRIGAN
COÖS COUNTY COMMISSIONER
1971-2004

Coös County recognizes and honors Tom for 34 years of uninterrupted public service to the citizens of Coös County.

Tom was a leader, a mentor, a friend and an inspiration.

Tom had a very special concern and sincere compassion for the residents of the county's two nursing homes.

Tom had a steadfast commitment to Coös County.

We honor you and thank you for your years of dedication and devotion!

The background of the entire page is a stylized American flag. The top left corner features a field of white stars on a dark background. The rest of the page is filled with horizontal wavy stripes in shades of gray, representing the flag's field.

DEDICATION

TO OUR COÖS COUNTY EMPLOYEES SERVING IN THE ARMED FORCES OF THE UNITED STATES OF AMERICA

In this time of war, terror and great uncertainty in our country and across the globe, we dedicate this Annual Report to the Coös County Employees who unselfishly give of themselves through service in the National Guard and Army Reserves. Over the course of the past year, members of the Coös County family have been called to serve our country in active duty at home and in Iraq. We recognize the sacrifice the following employees have made this year:

Mark Jones

Brendon McKeage

Shawn Thibeault

Norman Brown

Jayco Laughton

We are thankful for your patriotism and the freedom that you are fighting to preserve. We pray for peace and your safe return.

DECLARATION

WE, the undersigned, do hereby declare that we are the authors of the work entitled "The State of the Union" and that we are the sole authors of the same.

We further declare that we are the authors of the work entitled "The State of the Union" and that we are the sole authors of the same.

Witness my hand and seal this 1st day of January, 1901.

Very truly yours,
The Authors

COÖS COUNTY REPORT

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COUNTY OFFICERS

COUNTY COMMISSIONERS

Burnham A. Judd - Chairman, Pittsburg
Paul R. Grenier - Vice Chair, Berlin
Thomas M. Brady - Clerk, Lancaster

TREASURER

Donald M. Bisson, Berlin

REGISTER OF DEEDS

Carole A. Lamirande, Berlin

JUDGE OF PROBATE

David D. King, Colebrook

SUPERIOR COURT

Timothy Vaughn, Presiding Justice
David Carlson, Clerk
Pierre J. Morin, County Attorney

COUNTY ADMINISTRATOR

Suzanne L. Collins, Stewartstown

ADMINISTRATOR, Berlin

Jeannette Morneau, Gorham

ADMINISTRATOR, West Stewartstown

Suzanne L. Collins, Stewartstown

OFFICE ADMINISTRATOR

Gail A. Purrington, Colebrook

SUPERINTENDENT OF CORRECTIONS

Norman A. Brown, Jefferson

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT NO. 1:

Frederick W. King, Colebrook
Eric Stohl, Columbia

DISTRICT NO. 2:

Bill Remick, Lancaster
Herbert Richardson, Lancaster
John E. Tholl, Jr., Whitefield
Bruce S. Lary, Gorham
D. Scott Merrick, Lancaster

DISTRICT NO. 3:

Ed Mears, Berlin
Bernie Buzzell, Berlin
Robert L. Theberge, Berlin
Renney Morneau, Berlin

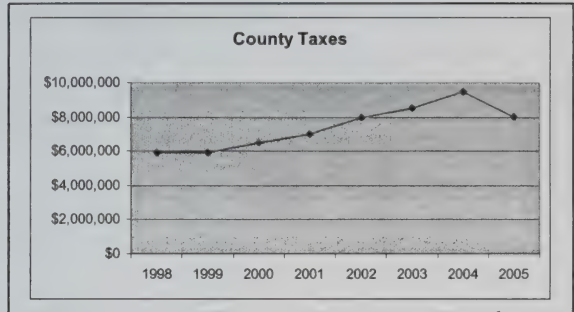
DELEGATION OFFICERS

John E. Tholl, Chairman
Eric Stohl, Vice Chair
Frederick King, Clerk

A REPORT TO THE CITIZENS OF COÖS COUNTY

To the Citizens of Coös County:

Two Thousand Five is off to a solid start based on pivotal events in 2004. The County ended the year with a fund balance of \$2,880,394. If the County Delegation applies the total fund balance to reduce the county tax for 2005, the county property tax may well drop by approximately 15%. There has not been a decrease in the county tax since 1999 as shown in the graph and the 1999 decrease was minimal.



Nursing Homes and the Medicaid Program:

After diligent work by the counties and members of our legislature, the Centers for Medicare and Medicaid (CMS) finally approved the mechanics of charging nursing homes a 6% bed tax, matching this tax with federal funds and compensating each nursing home with supplemental Medicaid payments based on the number of Medicaid residents living in the nursing home. This enhanced funding was approved in September retroactive to May 2003. During 2004, our two nursing homes paid \$972,640 in taxes and received \$2,794,000 in supplemental payments for a positive return of \$1,821,360. These payments have surely addressed the deepening nursing home deficits due by and large to flat funding Medicaid rates paid to nursing homes during the past 6 years.

While improving Medicaid funding is still a work in progress, the nursing homes still have deficits that logically should be matched with federal funds. We will continue the crusade to maximize the federal match for every Medicaid allowable dollar spent. During 2003 taxpayer support for the nursing homes was \$2,400,000. In 2004, it was \$1,200,000.

Our relationship with the NH Department of Health and Human Services continues to face some major challenges. First, there is GraniteCare, the Department's proposal for overhauling Medicaid in New Hampshire. We recognize and respect the fact that our elderly want to remain in their homes as long as practicable. In Coös County we believe that for the most part, they already do and only enter our nursing homes when they are too frail, too sick, and/or too confused to live alone or with family members. There is a special place in the system for our nursing homes and for their residents. Our goal is to operate these homes at optimum capacity; they are already built and the taxpayers have made large capital investments in them. GraniteCare proposes to reduce occupancy in nursing homes by 30%. That is bewildering to us as demographics indicate a 45% growth in the NH population over the age of 85 through 2010 and the percentage of elderly is higher in Coös County than any of the state's other 9 counties.

The 100-bed Coös County Nursing Home in Berlin consistently operates at near capacity. The 97-bed Coös County Nursing Hospital in W. Stewartstown is intermittently challenged by low occupancy although 2004 showed a significant improvement from the previous year. On

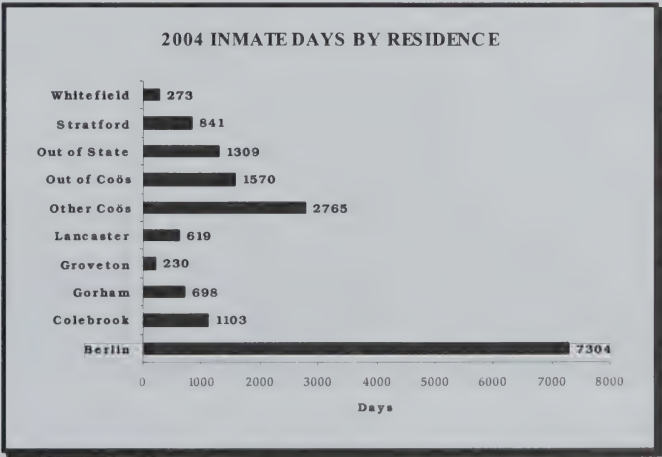
December 31, 2003 there were 73 residents at our Stewartstown facility and on December 31, 2004, there were 83. We are prepared to make our opinions known on the GraniteCare Plan.

We are also confronted with another state Medicaid program that is growing exponentially. It is known as Provider Payments. The county pays 25% of certain services for Medicaid eligible citizens who qualify for “nursing home level of care”. These costs are for both qualified citizens who live at home or in a nursing home. Covered costs include, but are not limited to, prescription drugs, hospitalization, x-rays, emergency medical services, case management, durable medical equipment and medical supplies. In 1999, Provider Payments cost the county taxpayer a little over \$400,000. In 2004 that program cost totaled \$845,000. The December 2004 bill for Provider Payments from the State was \$100,000.

Coös County Department of Corrections:

Last year our Department of Corrections faced its greatest staffing challenge in our collective memory. In January 2004, Sergeant Brendon McKeage and Corrections Officers Mark Jones and Shawn Thibeault were activated to full time military duty in Iraq by their National Guard Unit. In October 2004, Superintendent Norman Brown was activated by his U.S. Army Reserve Unit. The deployment of 4 full-time personnel out of a staff of 20 is a pretty significant hit. We hired one additional Corrections Officer in order to assure the safety and security of our facility.

The population averages 23 in the House of Corrections (holding those who have been sentenced to a year or less) and 13 in the jail (holding those who are innocent until proven guilty being held without bail). Alternative sentencing through electronic monitoring runs between 1 and 4 inmates at any one time. Inmates are primarily from Coös County and in 2004, 16,712 inmate days were served at our facility. The following graph summarizes the residence of inmates by town, city or out of Coos. The “Out of Coös” days are served by inmates that we have agreed could serve their time in Coös County rather than their resident county or the NH State Prison. Certain inmates are allowed to serve their time here for their own safety and from time to time we send our own high risk inmates to other facilities to serve their time.



Besides staffing, the major issue encountered during the past year was the growth in medical services and the cost of drugs prescribed to inmates. The inmate population has changed considerably over the past 5 years that our current jail nurse has been covering the facility. More inmates are admitted with serious medical or psychological problems. More are requiring medical attention due to diabetic or hypertensive conditions. Many inmates today were started on medications while either at school or during a DCYF court-ordered juvenile placement. The most common diagnoses are schizophrenia or bi-polar disorder. Nursing services, prescription drugs, and psychological services costs have all increased considerably.

Under the leadership of Sergeants John Brunault and Craig Hamelin, our Corrections personnel have done everything that was asked of them and we commend them for a professional job in seeing the Department through these very challenging times.

Coös County Farm:

The County's dairy farm operation made a profit of \$60,000 in 2004. With a staff of 3 full-time employees the farm is a work site for inmates. A combination of higher milk prices and a greater volume of milk produced during the year were both significant in generating a profit. In May we were getting 50% more for milk produced than in May 2003. Beef prices are also up and continue to hold steady. Another factor contributing to the successful operation that is not measured in dollars is the dedication of our Farm Manager Patrick Giroux who checks on the herd 7 days a week. He performs many functions that many other farms may contract out such as artificial insemination and some veterinary services in consultation with certified veterinarians who are located over a hundred miles away. The herd is well cared for and Pat is continually seeking out best practices in dairy farming and optimizing milk production.

The Upper Connecticut River Mitigation and Enhancement Fund approved our application for a grant of \$8,900 to mitigate river bank erosion on the County Farm lands adjacent to the Connecticut River. This bioengineering project using root wad revetments will arrest bank erosion of scour pits that threaten our agricultural fields. A contract for the project was awarded to Dr. John Field and will be completed in 2005.

Acknowledgements:

We, as your elected Commissioners, continue to stay focused on the fundamentals in our fiscal operations:

- Staff in our operations working as a team continually enhancing and improving the services of Coös County government to meet evolving needs as issues and times change;
- Medicaid funding; and
- Controlling our costs and expenses.

We believed our efforts would pay off and that is essentially what happened during 2004. Our results and achievements reflect the dedication of over 250 county employees across the county whose daily and long-term goal is to meet the needs of Coös County citizens. Our employees are as creative as they are hard working and as resilient as they are committed to doing a good job.

We will miss the leadership of retired Commissioner Thomas Corrigan who served Coös County for 34 years. Throughout his tenure he has been a compassionate and dedicated Commissioner

sensitive to both the needs of our citizens (especially the less fortunate and poor) and our employees. In October Tom was the recipient of a Lifetime Achievement Award from the NH Association of Counties, a recognition he truly deserved.

As we enter a new year, we are looking ahead with confidence to better times in what we know is an economically challenging time at all levels of government. People will continue to have needs that must be addressed by government and although we do not know much of what the future holds, we know that it is critical for the County to have people with experience, vision and the expertise to adapt the county to the future.

We are privileged to serve you. In doing so, we adhere to deep-seated values and standards that have distinguished county government for more than 200 years. We pledge to continue to build a great legacy for the next 200 years. Coös County government came into being exactly 200 years ago on March 5, 1805 and this Commissioners' Report carries forward a custom that began in 1805. It reflects our belief that county leadership is a public trust for which we are accountable first to all of you, the Citizens of Coös County.

Respectfully yours,

Burnham A. "Bing" Judd, Chairman
Paul R. Grenier, Vice-Chairman
Thomas M. Brady, Clerk
Commissioners of Coös County



County Commissioners: Thomas M. Brady, Burnham "Bing" Judd & Paul R. Grenier
Nursing Home Administrator Jeannette Morneau, County Administrator Sue Collins & Office Administrator Gail Purrington

**COÖS COUNTY NURSING HOSPITAL
ADMINISTRATOR'S REPORT
West Stewartstown**

What's the Difference?

As one of many aging baby boomers, I frequently speak with many friends and former classmates who find they are struggling with decisions of what to do with Dad or Mom and where to place them. Even though Coös County Nursing Hospital may be located just a few miles from their own homes, the first trip to visit a nursing home to consider placement of a parent or grandparent is like a visit to a foreign hostile country. It is difficult to surrender a family member to a nursing home and there is often a great sense of guilt.

I describe to them that there is a difference here. The difference in arriving to live in our home is that our place is filled with staff that is so kind and capable. New residents get to know staff members as individuals. Staff members spend the time that it takes to welcome a new resident and get to know the unique and special aspects of our new family member. Folks admitted here today require more care and more complex care than they did just a decade ago. Staff members establish very personal bonds of trust with residents who are oftentimes frail and vulnerable. These new bonds are established one link at a time by staff who understand and care; staff members who work day and night to make a better sunrise each day; staff members who oftentimes become like a resident's adopted family.

Coös County Nursing Hospital has made progress in many areas during the year while continuing to deal with a shortage in licensed nursing staff. The difference here is a philosophy that as we go forward we continue to look for opportunities to further improve our systems and processes of care.

The Difference is Preparation.

In March members of the Nursing and Social Services Departments worked together to develop a program to identify residents at risk for wandering away from the nursing home. If we suspect that a resident is a risk for elopement, a picture of the resident accompanied by vital statistics is placed in a new "Wander Book" with copies strategically placed throughout the nursing home. This is a way for staff to identify residents that should not leave the building alone. It is a handy reference in the event that we need to call in emergency personnel to help us locate a missing resident. Someday, somehow, somewhere, this Wander Book may make a difference to someone who is lost.

In August we held our first major life safety drill. We have a disaster plan and the Safety Committee decided to put it to the test. Beecher Falls, Colebrook and Pittsburg Fire Departments responded to a simulated chemical spill. Staff members volunteered to act out key roles – observers, victims, a photographer, a nosy reporter – in order to replicate a real disaster. Briefly, containment and evacuation of residents from the immediate danger area was quick and efficient. The disaster drill proved that we can change gears quickly in a crisis and we all agreed it was a super learning experience.

The Difference is Prevention.

Throughout the year we have worked with the Northeast Health Care Quality Foundation and we have improved and enhanced our pain management program. All residents have their pain identified and effectively managed. The process begins at admission by giving residents and families a brochure created by Irene Dodge, RN, describing our philosophy and program for pain management. Residents are screened, assessed, treated, monitored and evaluated for pain. By using appropriate interventions, residents are assured of comfort to the fullest extent of our ability and the current standards of pain management.

A team tackled our CPR policies and procedures during 2004. Led by Wendy Brousseau, BSN, the team updated the procedures, training and equipment (code carts) available to residents who elect to have CPR performed in the event of a witnessed arrest.

The Difference is Praise.

Fern Paquette, Quality Person of the Quarter works in the Housekeeping Department and often lends a helping hand with French speaking residents. Her assistance during the initial assessment at admission is extremely valuable to our understanding of residents' needs and expectations.

Kelly Bolens, Quality Person of the Quarter works in the Activities Department. Kelly is our designated driver taking residents to their medical appointments, running errands, delivering lab specimens, personal shopper for the residents, and veterinary liaison for the house pets. At the beck and call of over 100 people, one dog and two cats, Kelly handles the day to day changes in schedules, early morning departures, late returns and last minute trips. Residents and their families praise her for her patience and the awesome care she gives residents when she takes them to their appointments.

Sandy Hand & Sue Havalotti, Cooks in the Dietary Department shared the Quality honors for another quarter. They made an outstanding effort in keeping the kitchen going and serving great meals under some trying staffing circumstances last summer.

These are just four of the award winning acts that happen here everyday.

The Difference is Passion.

We are so fortunate to have so many employees who have a deep authentic excitement about life in this nursing home, to have this nursing home out there ahead of all the rest by continuing to learn and grow and putting new ideas into practice.

Our passion is bigger than just meeting the basic needs related to feeding, toileting, bathing, dressing and mobility. New problems may be subtle but our staff is keen in identifying changes in resident health and needs because they have regular contact with residents. For example, they adeptly identify a change in intensity of pain or the amount of time a resident can be out of bed before becoming fatigued. It is this subtle sense that promises high quality care. It is this subtle sense that inspires our residents to keep dreaming and keep hoping.

So, What's the Difference?

The Difference is our staff members who provide excellent care with a focus on life.

The Difference is Volunteers who contribute their time and their hearts to brighten our residents' lives.

The Difference is elected officials (Commissioners and Delegation) who have a heartfelt commitment to the frail and elderly citizens of Coös County.

The Difference is you the property taxpayer who support our mission with your taxes.

For exceptional service, sacrifice and innovation, I honor all of you who directly and indirectly make a difference in life at Coös County Nursing Hospital.

With warm regards,

Suzanne Collins
Administrator

COÖS COUNTY NURSING HOME ADMINISTRATOR'S REPORT Berlin

Facility

The year 2004 has been busy and progressive for our nursing home. During the summer, the elevators underwent a major renovation and upgrade. Though their appearance did not change, except for the control panel, many items were upgraded to make their use safer and more efficient. Over a three-month period, we had to reroute many of our normal routines for transport of products and supplies, linens, food carts, etc. At all times, we had one elevator at our disposal for resident transportation, but at times, it did make for longer waits. The Laundry and Dietary staff were particularly affected, pushing heavy wagons or carts up the hill from the basement to the first floor...in all types of weather conditions! All of our employees were exceptionally cooperative about using the stairs, getting a different type of exercise at the same time. We all became a little more physically fit as a result.

We even installed a sprinkler in the walk-in cooler to meet regulations. Every nook and cranny of the facility seems to have a sprinkler head and smoke detector! It is for the safety of all of us. These devices, plus our very frequent fire drills and twice a year disaster drills keep us all sharp! Last summer, our very popular back patio got new decking. Hill Street Construction and Caron Building Center obtained a high quality HDPE decking to replace the previous product that was faulty. It is a wonderful material that facilitates moving about in wheelchairs, using walkers, canes and shuffling gait! It also has proven to be easy to keep clean and is maintenance free.

Technology

Another progressive endeavor is related to computers. As we all know, they are a great technological asset, but require continuous upgrades. Many business associates that we deal with now require electronic communication and ordering. We converted to a cable-based internet service, to accommodate the speed and capacity that we require to do business efficiently. We now submit health insurance information, worker's compensation claims and NH Retirement data electronically. Several of our vendors require or highly recommend ordering supplies via the internet. It is much faster and very accurate, and after the usual "learning curve", it has become time-saving for the persons who use this method regularly. Even our residents are now "on the Net"! We have a computer workstation available to them on third floor. As part of the Activity Program, Diane Booth and Claire Dignard, have had classes and one-on-one training of residents on the use of the computer and the internet. They now have their own Hot Mail address, which allows them to communicate with family members and friends!

This year we installed a new time clock. The clock has a platform that employees place their hand on, and it "reads" their hand, and clocks them in! No paper time cards! No cards to swipe into the system! The information is then downloaded to the payroll system. It is very efficient and accurate.

Education

Another progressive aspect of Coös County is our new Tuition Loan Program for nurses. Last spring the County Commissioners approved a Tuition Loan Program for qualifying employees, who have been accepted in a nursing education program at an approved college. Constance Croteau, LPN, is enrolled at the NH Community Technical College in Berlin to complete her

second year to become a Registered Nurse in May of 2005. We are in the mode to “Walk the Talk” in “growing our own nurses”. The nursing shortage still exists and is projected to worsen. We hope that the measures that we have in place to assist our employees to further their education will somewhat mitigate the shortage in our facility. Certainly, the implementation of the Medication Nursing Assistant has been helpful to the RN’s and LPN’s with Medication Administration in the facility. Many of our frail, elderly residents have multiple, complex medical problems that are treated with several drugs. The time and patience required to assist a resident to take their pills is considerable. The MNA role has been very supportive of the nursing staff.

Furnishings

In the area of hard goods, we are earnestly beginning to change residents’ beds to electric beds. In 2004, we purchased five electric beds. We had a dual purpose in doing so. Residents are usually capable of maneuvering the controls to adjust their positions, whenever they feel like doing so. The more important aspect of the brand of electric beds that we purchased is that they go lower to the floor. This can accommodate the residents with shorter legs, or those who can transfer to a chair independently, if the bed is at the right height for them. This also helps to prevent falls and injuries. We have to look at other measures to ensure the residents’ safety, as we continue strive to be restraint-free.

It is also a “back saver” for the nursing staff, as they assist residents. The bed can be easily raised or lowered as needed as they provide nursing care. We hope to continue this project, adding to the inventory each year. We have budgeted for ten more beds in 2005. It may take several years to change all 100 beds, but doing it gradually lessens the financial impact on the county property taxpayers.

Collaborative Providers

In April 2004, our Providers’ agency names changed as the Medical Practices in Berlin and Gorham merged. They are now known as Coös County Family Health. The names and faces of the physicians and nurse practitioners remained the same for us and for the residents. It is wonderful that our residents can continue to see the attending physician that they were accustomed to seeing in the doctor’s office. It lessens the anxiety associated with moving into a new home, and very busy environment. Sadly, in January 2005, we said farewell to Marcia Lee, ARNP, who retired. She was a weekly provider to our residents in this facility and her expertise contributed to improved services and care to our residents, often helping to prevent a hospitalization. She was knowledgeable in Geriatric Nursing and willing to share her insight in the medical conditions we encounter. She was professional and a willing collaborator with our nurses, in optimizing our residents’ health. She was loved by residents and staff and will be missed. We wish her well.

This year we also contracted with AVH Home Health and Hospice to provide Hospice services to qualifying residents. End of Life Care is a very important aspect of the care we provide, but affiliating with a Hospice brings another level of expertise and compassion for the residents and families. It also assists in the reimbursement for certain medications for these residents.

Critical Access Hospital and Designated LTC Unit

In January of 2005, Androscoggin Valley Hospital became a Critical Access Hospital. The hospital sought this designation to improve the care to area communities and to improve their financial reimbursement rate. In the change process, they have developed an eight bed Long

Term Care unit. Thus far, this change-over hasn't had any significant impact on our facility. We do have concerns that when our residents are hospitalized, their length of stay may be shortened and they will return to the nursing home with acute and complex problems. This would impact our staffing patterns as well as increase the costs of providing the care.

State of NH Bed Tax

We continue to struggle with the financial and paperwork mazes that both the state and federal government encumber us with. The State of New Hampshire instituted a 6% "bed tax" this year on Medicaid beds. Fortunately, the associated Medicaid Quality Incentive Payments have resulted in more revenue to the nursing home, as we have a high census of Medicaid residents. This additional revenue has allowed us to meet our expenses with less reliance on the county property tax. As the county nursing homes are the "safety net" for Medicaid clients, who require Long Term Care, the revenue from MQIP reflects the high census of Medicaid residents who live here. We continue to have high census but foresee further delays in the admission process as the state pursues various methods to keep patients at home with more services, as well as tighten the criteria for eligibility for nursing home care.

However the system may be re-engineered or re-balanced, our county nursing home is prepared to provide high quality of care to our elderly citizens. They deserve a system that they supported with their taxes during their productive, working years. It is the mission of Coös County to continue to do so in the future.

Resident Highlights

In addition to some residents becoming computer savvy, they participate in several facility-wide activities. They knit and crochet items for raffles, collect items for food baskets and bake goodies for bake sales. They use these fund-raisers to add money to the Resident Council Fund. This is the account that they draw from to support their annual Clam and Lobster Feast in July or other items or activities that they vote on. Recently, they held a 50-50 raffle to assist the victims of the Tsunami in Indonesia and donated the proceeds to the American Red Cross.

This year, several ladies have formed our own "Red Hat Society"! They meet monthly and certainly are proof that there is life and lots of fun for the "over 50" gals! With Pub Nights, Swing Dances, Coffee hours, reading groups, Soup and Sandwich days, the able and willing residents do not lack for diversion and activity in this facility. Our Annual Family Picnic in August had a full capacity crowd of over 300 people! We also have tailored activities for the residents who prefer more intimate activities. We try to please by having a variety of scheduled activities on varied days, evenings and weekends, and hope to meet the many social needs of our residents.

Dedication

All of the very good things that happen in our nursing home are a result of the true dedication and love of our residents that our employees have. Without their devotion and caring, we certainly would not be able to achieve the recognition for being an excellent long term care facility that provides excellent quality care! For this I am extremely proud and grateful to be a part of such a great team!

Respectfully submitted

Jeannette Morneau, Administrator

HUMAN SERVICES ADMINISTRATOR'S REPORT

In the year 2005, fifty-one percent of the county tax dollar will be used to reimburse the State of New Hampshire for State Assistance Programs. Overall, the budget for State Assistance Programs is up 1.02%.

HCBC

(Home and Community Based Care)

The counties are paying 25% of the cost for services provided by the Home Health Agencies to Medicaid recipients who qualify for nursing home level of care in their homes. Coös County was billed for 131 HCBC cases in December at a cost of \$35,294. Based on the 12-month historical data of 2004, we have increased this line item to \$320,000 for 2005.

PROVIDER PAYMENTS

The counties share 50% of the non-federal share of Medicaid with the State for services such as prescription drugs, hospitalization, x-rays, emergency medical services and some durable medical equipment for Medicaid recipients living in nursing homes and in the communities. In December the county was billed for 421 cases at a cost of \$113,963. Based on the 12-month historical data of 2004, we have increased this line item to \$870,000 for 2005.

OLD AGE ASSISTANCE

The criteria for Old Age Assistance remain the same as in prior years. We have increased funding for this line item for 2005 based on the 12-month historical data for 2004 to \$39,000. The number of monthly cases has increased from 81 in 2003 to 88 in 2004. The monthly billing averages \$3,000. This program provides a small living allowance to individuals 65 years and older who have no work history, have never paid in to social security and have an income of less than \$552 per month and resources of less than \$1,500. The county reimburses the State fifty percent of these costs.

APTD

(Aid to the Permanently and Totally Disabled)

The line item for APTD also shows an increase of \$10,000 based on billing last year. The number of cases billed per month in this category averages about 346 up from 327 last year and the average cost per month has remained the same. The program provides monthly payments to individuals between 18 and 65 years of age with a permanent mental or physical disability. Individuals must be disabled for a period of at least four years before they can qualify. The program has the same income and resource guidelines as the Old Age Assistance program.

In addition to sharing fifty percent of the cost for these two programs with the State, the county also reimburses the State \$6 per month for each recipient of old age assistance and \$23 per month for each recipient of aid to the permanently and totally disabled for medical assistance.

MEDICAID - NURSING HOMES

Liability for the county residents in nursing homes is the responsibility of the county in which the resident last resided before entering the nursing home. Our share of the cost for this line in 2004 has averaged \$231,623 per month. The monthly average number of Medicaid residents in nursing homes for which Coös County is liable is up, slightly, from 292 to 298.

RATE SETTING BUREAU

This line item is the County's 50% share of the cost for the state institutional rate-setting bureau. The bureau determines Medicaid rates for nursing homes and audits nursing home Medicaid cost reports. The cost is calculated by taking the total cost of salaries, benefits and travel for the rate setting staff, dividing it by the number of nursing home cases in the entire State for that month and then multiplying that figure by the number of cases in Coös County. This line item has increased from \$10,000 to \$18,000 as the State had been billing the counties incorrectly for the costs of the rate setting bureau during the past year.

FUNERALS - COUNTY ASSISTED PERSONS

This line has stayed level funded for 2005. The \$1,000 budgeted amount for 2005 is to provide burial assistance to any county assisted person for whom a legally liable town cannot be established. These are rare cases and the \$1,000 is a contingency amount.

DIVISION OF CHILDREN, YOUTH, AND FAMILIES

The budget for the Division of Children, Youth and Families (DCYF) has been increased for 2005 by \$25,000 based on 2004 historical data. The number of cases paid per month averages 117. There are 178 active and pending cases and in December 2004, the county paid for services on 129 cases. In this program the County reimburses the State 25% of all court-ordered placement costs.

INCENTIVE FUNDS

The Incentive funds are pass-through funds from the State to the Counties for the development of programs that prevent out of home placements for youth between the ages of birth and 18 years. Proposals for these funds are accepted in June. The seven-member selection committee consists of Representative Eric Stohl, Coös County Victim/Witness Advocate Sonya Shaffaval, Community Representative Mary Donovan of Lancaster, two Juvenile Service Officers, Eileen Mullen Administrator of the State Incentive Funds Program and me. We met on August 19, 2004 to review applications and speak with representatives from the applying agencies. This year the committee had \$145,968 in Incentive Funds to award as grants. The County anticipates receiving \$130,795 from the State of New Hampshire plus there was a balance of \$15,173 not disbursed last year. The committee awarded \$135,138 in grants and reserved \$10,830 for the funding of other programs that may be developed during the year.

Coös County Incentive Funds Awards FY 2005

<u>Organization/Program</u>	<u>Award</u>
Child and Family Services	
Families Connection Program	10,000
Pittsburg Summer Youth	
Recreation Program	4,000
Family Resource Center at Gorham	
Teen Mentoring	7,000
UCVH/Colebrook	
Teen Task Force	15,000

Groveton Schools	
After School Program	5,000
School Administrative Unit No. 7	
Teen Leadership Training	4,500
Tri-County CAP	
Big Brothers/Big Sisters	7,000
Tri-County CAP	
Youth Alternatives Program	15,000
North Stratford School	
Student Assistance Program	11,693
Weeks Hospital	
Teen Program	9,171
Youth Hockey	
Berlin	11,000
Coös County Coalition	
Substance Abuse Prevention	10,000
Tri-County Cap	
Androscoggin Valley Youth Transition Team	17,000
Pittsburg Summer Program	8,814
TOTAL AWARDS	135,138

I would like to take this time to thank Brenda Ladd, Human Services Clerk for her dedication and hard work in maintaining the mountains of paperwork involved in all areas of the Coös County Human Services Department. She keeps everything on track and the knowledge she had gained about the Human Services programs over the last two years has certainly been a valuable asset to the County.

Respectfully submitted,

Gail A. Purrington
Human Services Administrator

REPORT OF THE COUNTY ATTORNEY

The following is my report of cases disposed of in 2004:

FELONIES: Pleas: 98
Sentences: State Prison - 82
House of Corrections - 16
Jury Trials: 13
TOTAL FELONY CASES DISPOSED OF: 111

MISDEMEANORS: Pleas: 33
Remanded to District Court: 3
TOTAL MISDEMEANOR CASES DISPOSED OF: 36

MISCELLANEOUS: Probation Violations - 33
Annulment of Criminal Record - 12
Miscellaneous Motion Hearings - 38
Sentence Hearings - 52
Competency Hearings - 3
Appeals - 4
TOTAL MISCELLANEOUS CASES DISPOSED OF: 142

GRAND TOTAL OF CASES DISPOSED: 289

In addition, the Grand Jury met monthly during the year. Several hearings were held in all cases, including arraignment, pre-trial conferences, motions, evidentiary hearings, pleas and sentences.

I wish to thank all Law Enforcement Agencies, the various state labs, and the Medical Examiners for making Coös County a safer place to live.

Respectfully submitted,

Pierre J. Morin
Coös County Attorney

REPORT OF THE COÖS COUNTY SHERIFF'S DEPARTMENT

The year 2004 was another busy year for the staff of the Coös County Sheriff's Department. There were significant increases in the number of transports and civil process services compared to all past years. Accordingly, the revenues for the County were higher than all previous years due to the increased amounts of civil process services, special details, juvenile transports, and court security. The fleet of six patrol vehicles traveled a total of 185,167 miles while the Sheriff and Deputies performed duties consisting of: serving civil process; transporting prisoners, juveniles, and mental patients; serving civil and criminal arrest warrants; patrolling the White Mountain National Forests; performing wide-load escorts; and extraditing prisoners back to NH.

Sergeant Roberge was instrumental in obtaining a grant for the Coös County Sheriff's Department to receive much needed valuable technology in the form of in-cruiser cameras. This grant was awarded by the State of New Hampshire. These cameras are Cruise Cams and record, by audio and video, the actions of prisoners being transported to and from court, hospitals, etc., and also record motor vehicle stops. The recordings are instrumental to provide proof of activities inside and outside the cruisers. The cameras have been installed in each of the full-time Deputies cruisers.

We were fortunate to be awarded another grant from the State of New Hampshire in the form of an ID machine. This grant package provided the necessary equipment to make identification cards useful to employees and children for purposes of picture identity confirmation and/or to prevent identity fraud.

A grant from the State also provided a new bullet-proof vest to Sergeant Roberge. Another vest has been approved for Deputy Reichert and receipt of that vest is expected in the near future.

Homeland Security provided Terrorism Training for all full-time Deputies and the Sheriff of Coös County. This fully funded training took place in Alabama and New Mexico.

The Coös County Sheriff's Department extradited five prisoners back to New Hampshire in 2004. Of the five prisoners, three were males and two were females. They were all apprehended on individual non-related cases. The prisoners were extradited back to Coös County from Vermont, South Carolina, Massachusetts, Virginia, and Pennsylvania.

The following statistics are compiled from the Sheriff's Department Reporting System:

Transports:

Total # of Individuals Transported:	1,231
Total # of Males:	1,037
Total # of Females:	194
Total # of IEA Transports:	58
Total # of Juveniles:	139

Civil Process:

Civil Process Received	1,773
Civil Process Served	1,763

Arrest Warrants Received:	200
---------------------------	-----

Criminal Warrants Served:	30
Civil Warrants Served:	62
Motor Vehicles Stopped:	302
Motor Vehicle Violations	52
Motor Vehicle Warnings	67
Accidents Covered	7
Assists to other Departments:	629

The dedicated, loyal and dependable full-time staff of the Coös County Sheriff's Department remained the same in 2004 and consisted of Sheriff Tardif, Sergeant & Chief Deputy Keith Roberge, Deputy Mitchell Doolan, Deputy Tobey Reichert, and Secretary & Office Manager Iris Emerson.

Sergeant Roberge is a seven-year veteran and graduate of Unity College with a bachelor's degree in law enforcement and a minor in human relations. As the Chief Deputy he is also the on-call Supervisor. In addition to the other normal supervisory responsibilities, Sgt. Roberge is responsible for grant research, the maintenance of all training files and employee scheduling. Deputy Mitchell Doolan, also a seven-year veteran, is responsible for the Sheriff's Department six patrol vehicles, equipment control and pre-employment background investigations. Deputy Tobey Reichert delegates warrants to the Deputies for arrest attempts and service. As the Sheriff Department's Office Clerk, Iris Emerson administers, maintains and tracks all civil and criminal arrest warrants. She also enters the wanted people into NCIC (National Crime Information Center) for location anywhere in the United States and foreign countries. She is also responsible for the upkeep of the law enforcement and civil process data entry and all revenue billing for the Department.

Two Thousand Four (2004) did not end without some noteworthy changes to the staff of the Sheriff's Department. Because the year was so busy, additional part-time employees were utilized to assist the full-time Deputies with the abundance of transports and special details. Part-time Deputies were also utilized more for service of civil process and extraditions. These dedicated part-time employees are full-time police officers with other agencies and therefore are a tremendous asset to the Coös County staff. There were also changes with Coös County Sheriff's bailiffs who work the Security Desk at the Courthouse in Lancaster. Long-time bailiff employee Allan Merrow retired. There were also three other bailiff employees who left to pursue new careers. Effective December 31st, Sheriff Tardif resigned and left a void in the Sheriff's Department to pursue a new career elsewhere. We wish them all the best of luck and thank them again for their many years of dedicated service to the citizens of Coös County and the patrons of the Courthouse.

Respectfully Submitted,

Iris E. Emerson
 Secretary for the Coös County Sheriff's Department
 &
 Keith Roberge
 Chief Deputy & Sergeant of the Coös County Sheriff's Department

REPORT OF THE REGISTRY OF DEEDS

Major accomplishments have taken place at the Coös County Registry of Deeds this past year. Connor & Connor, Document Imaging & Retrieval System Development Company, continues to work closely with us to improve on quality of work, document preservation and storage, along with overall updated services. Their staff works continuously to obtain the best results possible.

Jennifer V. Young, granddaughter of Lawton Connor, is now a member of the organization. Her expertise lies in the accounting area and she has been most helpful in offering the best service and supplies possible while keeping cost down. In addition, she has been instrumental in establishing an internet web site for Coös County. As of January 3, 2005, Coös County Registry of Deeds has its own web site. Presently, only indexes are available via the internet from the year 1983 forward. Images and/or plans are not available at this writing. This feature should be up and running by February 1, 2005. At that time books will be available for viewing from Volume 853 forward and plans from Plan #801 forward.

At this time, it gives me great pleasure to report on the 2004 year-end results. Coös County Registry of Deeds processed a total of 10,103 documents this past year. That's 306 documents up from year 2003. Overall revenue forwarded to Coös County amounted to \$437,498 with a net profit, after expenses, of approximately \$219,840.

Although the recording process utilized the majority of our time in the year 2004, we were still able to upgrade Coös Registry with the following:

- a.) Coös County Registry of Deeds – web page set-up.
- b.) Restoration/preservation of an additional 20 volumes of permanent records.
- c.) Steps taken in preventing theft and destruction of records through a more controlled environment, as well as decreasing the rate of paper deterioration by controlling the light and climate conditions.
- d.) Attending workshops that relate to *Plat Law Standards, Recovery of Critical Data, Documents and Information*, and *Legislative and Policy Issues* related to county government and recording requirements.

The Registry staff continues to offer quality work and excellent service to all. Coös Registry employs four full-time employees: Sally Pelletier-Deputy Registrar, Colleen Truland-Asst. Deputy Registrar, Tanya Batchelder-Document Clerk as well as myself.

The increased workload has caused the *backlog* to take a back seat; so much so that the scanning of older plans is almost non-existent. Fortunately, the present staff has been able to keep up with the increase in the daily workload with no reduction in the quality of service available. Everyone continues to be very conscious of maintaining excellent service and offering assistance when needed.

In an effort to keep up with our rate of growth, the Registry requested and obtained approval for the hiring of additional help. I am happy to announce that with Delegation approval of the budget in March, we will be advertising for another person in April.

To sum up, I would like to express my gratitude to Commissioner Tom Corrigan for all he has done for the Registry over the years. Commissioner Corrigan has retired after serving over thirty years in county government. We will miss seeing you at the Registry. Your concern and dedication to our needs is greatly appreciated. We love you Tom!

At the same time, we welcome newly elected Commissioner Thomas Brady and recently re-elected Commissioner Paul Grenier. In addition, Coös Registry would like to thank Commissioner (Chairman) Burnham “Bing” Judd for his continued support. Coös Registry looks forward to working with the Board of Commissioners in the future.

Representative Lawrence Guay did not seek re-election to the House of Representatives. Representative Guay was instrumental in the upgrading of the Registry’s in-house computer system. For this and numerous other recommendations relating to Registry operations, we are sincerely grateful. Thank you, Representative Guay, for your continued support and for all your years of dedicated service in county government. You will be missed.

Finally, I wish to personally thank the voters of Coös County for my successful re-election as Coös County Register of Deeds. I will continue to serve you to the best of my ability.

Coös Registry will continue to operate as efficiently and cost effective as possible. With the continued help and guidance of our County Administrator, Suzanne Collins, this process is made all the easier.

I look forward to working with all of you in 2005 with much enthusiasm.

Respectfully submitted,

Carole A. Lamirande
Coös County Registrar

COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 2004

DR.

		Levies of	
	<u>2003</u>	<u>2002</u>	<u>2001</u>
Unredeemed Taxes			
Balances at Beginning of Fiscal Year		3,343.05	678.00
Liens Executed During Fiscal Year	3,340.45		
Interest and Costs Collected After Lien Execution	<u>133.84</u>	<u>338.36</u>	<u>253.18</u>
Total Debits	<u>\$3,474.29</u>	<u>\$3,681.41</u>	<u>\$931.18</u>

CR.

**Remitted to Treasurer during
Fiscal Year:**

Redemptions	2,199.29	2,304.50	593.20
Abatement on Lien Charges	---	---	---
Interest/Costs (After Lien Execution)	133.84	338.36	253.18
Unredeemed Taxes End of Year	<u>1,141.16</u>	<u>1,038.55</u>	<u>84.80</u>
Total Credits	<u>\$3,474.29</u>	<u>\$3,681.41</u>	<u>\$931.18</u>

**COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts
Fiscal Year Ended December 31, 2004

DR.

	<u>2004</u>	Levies of <u>2003</u>
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes		15,046.00
Taxes Committed to Collector:		
Property Taxes	450,516.00	
Yield Taxes	228,199.00	
 Overpayment on Taxes	 17.88	 55.31
Interest Collected on Delinquent Taxes	---	593.80
Other Charges	---	138.00
Penalties/Costs before Lien	<u>170.00</u>	<u>202.00</u>
 Total Debits	 <u>\$678,902.88</u>	 <u>\$16,035.11</u>

CR.

Remitted to Treasurer during Fiscal Year:		
Property Taxes	434,872.18	11,310.31
Yield Taxes	228,199.00	
Abatement	---	942.30
 Interest	 ---	 366.05
Conversion to Lien		3,340.45
Penalties/Costs	90.00	76.00
 Uncollected Taxes End of Fiscal Year:		
Property Taxes	15,661.70	(85.00)
Penalties/Other Taxes	<u>80.00</u>	<u>85.00</u>
 Total Credits:	 <u>\$678,902.88</u>	 <u>\$16,035.11</u>

STATEMENT OF BONDED DEBT
December 31, 2004

Nursing Hospital and
Department of Corrections – West Stewartstown

Building Improvements

Original Amount	\$895,000
Interest Rate: 8.0%	

Payments Due:

2005 – 2006	\$90,000
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STATEMENT OF LONG-TERM NOTES
December 31, 2004

A. Capital Outlay – County 2004

Original Amount	\$144,100
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Payments Due:

2005	\$75,000
------	----------

2006	\$69,100
------	----------

B. 1992 Building Addition –
North Country Resource Center

Original Amount	\$165,000
-----------------	-----------

Interest Rate: 68.5% of Prime Rate

3 Payments Due:	\$42,919
-----------------	----------

Donald M. Bisson
Treasurer

SCHEDULE OF COUNTY PROPERTY
December 31, 2004

<u>Description</u>	<u>Estimated Sound Appraisal</u>
<u><i>WEST STEWARTSTOWN</i></u>	
Nursing Hospital	\$6,349,932
Jail and House of Correction	2,424,100
Hay and Cow Barn	401,700
Recycling Center & Recycling Storage Building	158,000
Frame Garage	52,100
Machinery Shed	13,608
County Administrator's House/Garage	201,200
Water Reservoir Building/Pump House	92,500
 <u><i>BERLIN</i></u>	
Nursing Home	7,373,900
Garage/Generator Building	37,500
Total	\$17,104,540

BUDGET AND STATEMENT OF APPROPRIATIONS AND ESTIMATE OF REVENUE - COUNTY

For: Coös County

DATE OF CONVENTION: March 13, 2004 Fiscal Year Ending: 2004

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: mscoos@ncia.net

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.


Chairman


Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4110	County Convention Costs	9,000	3,261	7,000	7,000
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office	183,700	177,031	187,900	187,900
4124	Victim Witness Advocacy Program	77,100	65,960	59,400	59,400
4130	Executive				
4150	Financial Administration	88,900	78,000	87,200	87,200
4151	Treasurer	6,400	5,783	9,200	9,200
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places	1,048,700	896,704	871,400	871,400
4192	Medical Examiner	20,000	11,492	20,000	20,000
4193	Register of Deeds	214,400	207,998	224,500	224,500
	Violence Against Women				
	Other (Auditors)	5,000	4,398	20,000	20,000
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4211	Sheriff's Department	500,368	450,530	486,800	486,800
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station	18,400	16,250	19,700	19,700
	Recycling Center	114,600	125,900	106,500	106,500
CORRECTIONS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4230	Corrections	1,394,000	1,313,164	1,455,300	1,455,300
4235	Adult Probation and Parole				
4300	County Farm Expenses	263,500	248,776	269,500	269,500
COUNTY NURSING HOME		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration	796,000	747,739	821,700	821,700
4412	Operating Expense	12,029,525	11,199,105	12,932,250	12,932,250
4439	Other Health				
HUMAN SERVICES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4442	Direct Assistance	4,236,000	3,852,035	4,081,000	4,081,000
4443	Board and Care of Children	575,500	438,645	547,200	547,200
4446	Diversion Program	139,300	14,077	130,800	130,800
4447	Special Outside Services	77,200	77,200	77,300	127,200
	Other (Administration)	31,900	24,410	43,400	43,400
COOPERATIVE EXTENSION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611	Administration	159,900	149,265	166,900	166,900
4619	Other Conservation	32,800	32,643	33,700	33,700
4650	Economic Development Federal Grants CDBG	35,000	5,280	500,000	500,000

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
	DEBT SERVICE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Principal Long-Term Bonds/Notes	180,100	178,300	116,800	116,800
4721	Interest Long-Term Bonds/Notes				
	Other (Int. Short-Term Notes)	93,700	88,483	61,900	61,900
	INTERGOVERNMENTAL TRANSFERS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4800	Intergovernmental Transfers				
	CAPITAL OUTLAY	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
----	W. Stewartstown Nursing Hospital	19,900	19,841	39,500	39,500
----	Berlin Nursing Home	26,200	26,247	100,600	100,600
----	Corrections	0	0	0	0
----	Farm	39,500	38,200	17,500	17,500
----	Register of Deeds	4,000	2,173	4,000	4,000
	INTERFUND OPERATING TRANSFERS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
----	Transfer to Non-Capital Reserve Fund	0	0	0	
	TOTAL APPROPRIATIONS	22,420,593	20,498,890	23,498,950	23,548,850

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
	ASSESSMENTS/TAXES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Property Taxes Levied for Unincorporated Places	702,700	486,410	554,000
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places	241,000	239,247	200,500
3186	Payments in Lieu of Taxes for Unincorporated Places	62,200	98,034	72,700
3187	Payments in Lieu of Taxes	106,300	123,446	125,000
3189	Other Taxes			
----	Other Taxes - Rooms & Meals, Excavation	1,000	3,014	2,000
3190	Interest & Penalties on Delinquent Taxes for Uninc. Places	0	716	0
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits, and Fees			
----	Motor Vehicle Fees	35,300	33,964	35,500
----	Planning Board Fees	0	494	0
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3319	REVENUE FROM THE FEDERAL GOVERNMENT	20,000	20,000	0
	REVENUE FROM THE STATE OF NH	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenue for Unincorporated Places	6,300	6,389	6,300
3352	Incentive Funds	139,300	130,795	130,800
3354	Water Pollution Grants			
3355	Housing & Community Economic Development-CDBG Grants	0	0	500,000
3356	State & Fed. Forest Land Reim. in Uninc.Places (County)	200	403	400
3359	Other (Victim/Witness Grant)	25,000	22,376	25,000
----	Prosecutor's Grant	25,300	24,642	25,300
----	Medicaid Pro Share Payment	722,500	1,044,272	1,100,000
----	Sheriff Dept. Grant	14,000	6,458	21,800
----	Refunds: Prior Year Expense	10,000	118,507	10,000
----	NH Dept. Resources/Economic Development Grant	15,000	15,000	0
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401	Sheriff's Department	239,200	225,801	193,000
3402	Register of Deeds	220,000	437,178	265,000
3403	County Corrections	32,000	30,043	27,000
3404	County Nursing Homes	9,398,500	8,493,822	8,980,500
3405	County Farm	237,100	276,512	241,100
3407	Maintenance Department			
----	Transfer Station	22,500	22,500	22,500
----	Recycling Center	114,600	172,030	106,500
	REVENUE FROM MISCELLANEOUS SOURCES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of County Property			
3502	Interest on Investments	85,000	74,502	75,000
3503	Rents of Property			
3508	Contributions and Donations			
----	Interest on Delinquent Taxes	100	1,454	100
350	Other (Miscellaneous)	500	10,504	500
350	Other (Int. on Special Revenue - Unincorporated Places)	0	747	0
350	Other (Sale of Documents)	0	130	0
	OTHER FINANCIAL SOURCES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	Transfer from Special Revenue Funds	345,000	243,532	0
3913	Transfer from Capital Projects Funds			

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
OTHER FINANCIAL SOURCES cont.		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds	73,100	71,800	145,100
	REVENUE SUBTOTAL	73,100	71,800	145,100
	FUND BALANCE TO REDUCE TAX RATE	1,029,000	1,029,000	1,256,000
	TOTAL REVENUES	13,922,700	13,463,722	14,121,600

BUDGET SUMMARY

Total Voted Appropriations	22,420,593	23,548,850
Total Revenues	13,922,700	14,121,600
Amount Certified to be Raised by Taxes	8,497,893	9,427,250

**SUPPLEMENTAL BUDGET
AND
STATEMENT OF APPROPRIATIONS
AND
ESTIMATE OF REVENUE - COUNTY**

For: Coös County

DATE OF CONVENTION: December 1, 2004

Fiscal Year Ending: December 31, 2004

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603 - 246 - 3321

Fax #: 603 - 246 - 8117

E-Mail: mscoos@ncia.net

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.



Chairman



Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Supp. Budget 2004	Appropriations Voted For Ensuing Year
GENERAL GOVERNMENT		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4110	County Convention Costs				
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office				
4124	Victim Witness Advocacy Program				
4130	Executive				
4150	Financial Administration				
4151	Treasurer				
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places				
4192	Medical Examiner				
4193	Register of Deeds				
	Violence Against Women				
	Other (Auditors)				
PUBLIC SAFETY		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4211	Sheriff's Department				
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station				
	Recycling Center				
CORRECTIONS		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4230	Corrections				
4235	Adult Probation and Parole				
4300	County Farm Expenses				
	Land Management				
COUNTY NURSING HOME - Berlin & W. Stewart.		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4411	Administration				
4412	Operating Expense			300,000	
4439	Other Health				
HUMAN SERVICES		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4442	Direct Assistance				
4443	Board and Care of Children				
4446	Diversion Programs				
4447	Special Outside Services				
	Other (Administration)				
COOPERATIVE EXTENSION SERVICES		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4611	Administration				
4619	Other Conservation				
4650	Economic Development/Federal Grants/CDBG				

Acct.#		APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Supp. Budget 2004	Appropriations Voted For Ensuing Year
		DEBT SERVICE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4711		Principal Long-Term Bonds/Notes				
4721		Interest Long-Term Bonds/Notes				
		Other (Int. Short Term Notes)				
		INTERGOVERNMENTAL TRANSFERS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4800		Intergovernmental Transfers				
		CAPITAL OUTLAY	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
-----		W. Stewartstown Nursing Home				
-----		Berlin Nursing Home				
-----		Corrections				
-----		Farm				
-----		Register of Deeds				
-----		Communications				
		INTERFUND OPERATING TRANSFERS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
-----		Transfer to Non-Capital Reserve Fund	0	0	0	0
		TOTAL APPROPRIATIONS	0	0	300,000	0

Acct.#	SOURCES OF REVENUES	Estimated Revenue	Actual Revenue	Estimated Revenue
		Previous Fiscal Year	Previous Fiscal Year	2004 Supp. Budget
	ASSESSMENTS/TAXES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3110	Property Taxes Levied For Unincorporated Places			
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes For Unincorporated Places			
3186	Payments in Lieu of Taxes for Unincorporated Places			
3187	Payments in Lieu of Taxes			
3189	Other Taxes - Railroad Tax			
	Other Taxes - Rooms & Meals, Excavation			
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places			
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits and Fees			
-----	Motor Vehicle Fees			
-----	Planning Board Fees			
		XXXXXXXX	XXXXXXXX	XXXXXXXX
3319	REVENUE FROM THE FEDERAL GOVERNMENT - US FOREST SERVICE			
	REVENUE FROM THE STATE OF NH	XXXXXXXX	XXXXXXXX	XXXXXXXX
3351	Shared Revenue for Unincorporated Places			
3352	Incentive Funds			
3354	Water Pollution Grants			
3355	Housing and Community Economic Development-CDBG Grants			
3356	State & Fed. Forest Land Reimb. in Unincorporated Places (County)			
3359	Other (NH Dept. Resources/Ec. Dev. Grant)			
-----	Prosecutor's Grant			
-----	Medicaid Pro Share Payment			
-----	Sheriff's Department Grants			
-----	Refunds: Prior Year Expense			
-----	State Ed. Grant			
-----	Kindergarten Aid			
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3401	Sheriff's Department			
3402	Register of Deeds			
3403	County Corrections			
3404	County Nursing Homes (NH Quality Incentive Funds)			300,000
3405	County Farm			
3407	Maintenance Dept.			
-----	Transfer Station			
-----	Recycling Center			
	REVENUE FROM MISCELLANEOUS SOURCES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3502	Interest on Investments			
3503	Rents of Property			
3508	Contributions and Donations			
-----	Interest on Delinquent Taxes			
350	Other (Miscellaneous)			
350	Other (Int. on Special Revenue - Unincorporated Places)			
350	Other (Int., NFR Funds, UP Interest, Sales of Documents)			
	OTHER FINANCIAL SOURCES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3912	Transfer from Special Revenue Funds			
3913	Transfer from Capital Projects Funds			

		Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue 2004 Supp. Budget
Acct.#	SOURCES OF REVENUES			
ASSESSMENTS/TAXES (cont)		XXXXXXXX	XXXXXXXX	XXXXXXXX
3914	Transfer from Proprietary Funds			
3915	Transfer from Non-Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
	REVENUE SUBTOTAL	0	0	300,000
	FUND BALANCE TO REDUCE TAX RATE			
	TOTAL REVENUES	0	0	300,000

BUDGET SUMMARY

Total Voted Appropriations	300,000
Total Revenues	300,000
Amount Certified to be Raised by Taxes	0

2004 COUNTY TAX APPORTIONMENT

COÖS COUNTY	% PROPORTION TO COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
Atkinson/Gilmanton Academy Grant	0.0291%	2742
Bean's Grant	0.0000%	2
Bean's Purchase	0.0007%	63
Berlin	14.2494%	1,343,323
Cambridge	0.2912%	27,447
Carroll	8.7442%	824,342
Chandler's Purchase	0.0014%	128
Clarksville	1.1520%	108,605
Colebrook	5.3467%	504,046
Columbia	2.5731%	242,569
Crawford's Purchase	0.0059%	558
Cutt's Grant	0.0000%	0
Dalton	2.6538%	250,180
Dix Grant	0.0338%	3,185
Dixville	0.8581%	80,892
Dummer	1.6345%	154,087
Errol	2.8853%	272,003
Erving's Grant	0.0040%	380
Gorham	8.2710%	779,730
Green's Grant	0.1570%	14,797
Hadley's Purchase	0.0000%	0
Jefferson	4.0653%	383,248
Kilkenny	0.0006%	53
Lancaster	9.6310%	907,942
Low & Burbank's Grant	0.0000%	0
Martin's Location	0.0011%	104
Milan	3.7466%	353,198
Millsfield	0.2170%	20,454
Northumberland	5.4211%	511,058
Odell	0.0830%	7,826
Pinkham's Grant	0.1209%	11,400
Pittsburg	8.3223%	784,565
Randolph	1.9920%	187,787
Sargent's Purchase	0.1362%	12,837
Second College Grant	0.0619%	5,837
Shelburne	2.6752%	252,202
Stark	2.2313%	210,353
Stewartstown	2.6282%	247,770
Stratford	2.3076%	217,541
Success	0.2828%	26,660
Thompson & Meserve's Purchase	0.2261%	21,318
Wentworth Location	0.3168%	29,864
Whitefield	6.6420%	626,154
TOTALS	100.0000%	9,427,250



REPORT OF INDEPENDENT AUDITORS

MASON + RICH

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

Board of County Commissioners

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire, as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the index. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire as of December 31, 2003 and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as of December 31, 2003.

The management's discussion and analysis and budgetary comparison information on pages 2 through 11 and 42 through 45 are not a required part of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

February 13, 2004

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2004

ASSETS:

Cash - County	\$5,802,992
Cash - Unincorporated Places	94,111
Cash - Recycling Center	28,718
Accounts Receivable - West Stewartstown Nursing Hospital	517,854
Accounts Receivable - Coös County Nursing Home	574,330
Accounts Receivable - County	153,203
Accounts Receivable - Farm	24,835
Accounts Receivable - Unincorporated Places	1,337
Accounts Receivable - Recycling Center	2,102
Purchased Taxes - County	2,180
Tax Deeded Property - County	221
Taxes Receivable - Unincorporated Places	15,742
Inventories	92,005
Pre-Paid Expenses - West Stewartstown Nursing Hospital	57,582
Pre-Paid Expenses - Coös County Nursing Home	53,236
Pre-Paid Expenses - Farm	65,000
Amount to be Provided for Long Term Debt	<u>277,019</u>
TOTAL ASSETS	<u><u>\$7,762,467</u></u>

LIABILITIES:

Accounts Payable - All Funds	\$2,269,379
Agency Payable - Coös County Nursing Home	3,607
Accrued Expense - Coös County Nursing Home	25,800
Payroll Deductions Payable - All Funds	47,513
Long Term Notes Payable	187,019
Bonds Payable	<u>90,000</u>
TOTAL LIABILITIES	\$2,623,318

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2004

FUND EQUITY

Reserve for Special Appropriations

a. West Stewartstown Nursing Hospital Projects	\$33,771
b. Berlin Nursing Home Projects	7,679
c. Farm	9,567
d. Great North Woods Tourism Grant	2,214

Reserve for Special Purpose

a. Placement Prevention Programs	158,814
b. Facility Fund	52,975
c. Sick Pay	407,328
d. Unincorporated Places	94,111
e. Equipment Reserve - Recycling Center	28,718
f. Inventory Offset	92,005
g. Long Term Care	655,416

Undesignated/Unreserved

a. Nursing Hospital, Nursing Home, County, Farm	2,880,294
b. Unincorporated Places	571,212
c. Recycling Center	91,116
d. Transfer Station	53,929

TOTAL FUND EQUITY

\$5,139,149

TOTAL LIABILITIES AND FUND EQUITY

\$7,762,467

BUDGET
OF
COÖS COUNTY, NEW HAMPSHIRE

JANUARY 1, 2005 TO DECEMBER 31, 2005

Burnham A. Judd, Chairman

Paul R. Grenier, Vice-Chair

Thomas M. Brady, Clerk

BOARD OF COUNTY COMMISSIONERS

EXECUTIVE SUMMARY

2003 - 2004

BUDGETS

**2005 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2004 BUDGET AND ACTUAL EXPENDITURES 12/31/04**

ACCOUNT TITLE	2004 BUDGET	EXPENDED TO 12/31/04	PROPOSED 2005 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL			
Nursing Hospital	6,986,500	6,549,387	7,098,700
Nursing Hospital Specials	39,500	33,657	31,000
TOTAL WS NURSING HOSPITAL	7,026,000	6,583,044	7,129,700
BERLIN NURSING HOME			
Nursing Home	7,067,450	6,983,804	7,417,200
Nursing Home Specials	100,600	99,704	16,000
TOTAL BERLIN NURSING HOME	7,168,050	7,083,508	7,433,200
COUNTY GOVERNMENT			
COUNTY ADMINISTRATION	84,200	82,076	89,900
COUNTY TREASURER	9,200	8,317	9,400
COUNTY AUDITORS	20,000	18,495	9,600
COUNTY REPORT	3,000	2,934	3,200
COUNTY ATTORNEY	187,900	179,777	199,800
VICTIM/WITNESS ADVOCACY PROGRAM	59,400	55,375	66,300
REGISTER OF DEEDS			
Register of Deeds	224,500	214,555	246,600
Register of Deeds Specials	4,000	3,103	3,200
TOTAL REGISTER OF DEEDS	228,500	217,659	249,800
SHERIFF'S DEPARTMENT			
Sheriff's Department	470,800	435,106	550,850
Sheriff's Grants	16,000	4,493	11,000
TOTAL SHERIFF'S DEPARTMENT	486,800	439,599	561,850
MEDICAL REFEREES	20,000	12,856	20,000
HUMAN SERVICES ADMINISTRATION	43,400	37,432	44,600
STATE ASSISTANCE PROGRAMS	4,081,000	4,032,702	4,148,000
CHILDREN, YOUTH & FAMILIES SERVICES	547,200	505,431	572,200
PLACEMENT PREVENTION	130,800	23,785	130,800
CORRECTIONS DEPARTMENT			
Corrections Department	1,455,300	1,384,639	1,533,400
Corrections Special	0	0	22,000
TOTAL CORRECTIONS DEPARTMENT	1,455,300	1,384,639	1,555,400

**2005 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2004 BUDGET AND ACTUAL EXPENDITURES 12/31/04**

ACCOUNT TITLE	2004 BUDGET	EXPENDED TO 12/31/04	PROPOSED 2005 BUDGET
COOPERATIVE EXTENSION	166,900	153,146	171,200
COÖS COUNTY CONSERVATION DISTRICT	33,700	33,452	34,800
DEBT SERVICE	178,700	174,164	252,500
COUNTY DELEGATION	7,000	3,561	7,000
OTHER SPECIAL APPROPRIATIONS			
Senior Meals	18,200	18,200	18,200
Retired Senior Volunteer Program	14,500	14,500	15,000
Community Contact	5,000	5,000	5,000
Response Program	4,000	4,000	4,500
North Country Alzheimer's Partnership	3,500	3,500	3,500
Alzheimer's Respite Community Center	2,000	2,000	2,000
North Country Transportation	27,000	27,000	27,000
Long Distance Medical Transportation	3,000	3,000	3,000
Coös Economic Development	50,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS	127,200	127,200	128,200
TOTAL COUNTY GOVERNMENT	7,870,200	7,492,601	8,254,550
FARM			
Farm	269,500	265,532	295,600
Farm Specials	17,500	7,135	13,000
TOTAL FARM	287,000	272,667	308,600
FEDERAL FUNDS	500,000	0	500,000
COÖS COUNTY RECYCLING CENTER	106,500	79,653	90,100
TRANSFER STATION	19,700	17,565	20,600
TOTAL EXPENDITURES	22,977,450	21,529,037	23,736,750

**2005 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2004 BUDGET AND ACTUAL REVENUES 12/31/04**

ACCOUNT TITLE	2004 BUDGET	RECEIVED TO 12/31/04	PROPOSED 2005 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL	4,201,500	5,038,215	4,724,600
BERLIN NURSING HOME	5,079,000	6,457,256	5,560,200
COUNTY GOVERNMENT			
TAXES AND SERVICES			
Medicaid Proportional Payment	1,100,000	801,533	700,000
County Tax	9,427,250	9,427,250	7,979,250
TOTAL TAXES AND SERVICES	10,527,250	10,228,783	8,679,250
REGISTER OF DEEDS	265,000	437,498	315,000
SHERIFF'S DEPARTMENT	214,800	239,462	223,000
VICTIM/WITNESS ADVOCACY PROGRAM	25,000	36,304	30,000
COUNTY ATTORNEY	25,300	24,427	25,000
CORRECTIONS DEPARTMENT	27,000	30,344	21,600
INVESTMENTS	220,200	200,644	129,600
STATE ASSISTANCE PROGRAMS	130,800	130,795	130,800
OTHER REVENUES			
Federal Lands: PILT	125,000	127,032	127,000
Refunds: Prior Year Expense	10,000	58,836	10,000
Miscellaneous Income	500	11,816	500
Surplus to Reduce Taxes	1,256,000	1,256,000	2,900,000
TOTAL OTHER REVENUES	1,391,500	1,453,684	3,037,500
TOTAL COUNTY GOVERNMENT	12,826,850	12,781,940	12,591,750
FARM	241,100	333,254	247,600
FEDERAL FUNDS	500,000	0	500,000
COÖS COUNTY RECYCLING CENTER	106,500	168,028	90,100
TRANSFER STATION	22,500	22,500	22,500
TOTAL REVENUES	22,977,450	24,801,194	23,736,750

2005 BUDGET PROPOSAL
COÖS COUNTY UNINCORPORATED PLACES

EXPENSE ACCOUNT TITLE	2004 BUDGET	EXPENDED TO 12/31/04	PROPOSED 2005 BUDGET
General Government	64,700	61,490	64,800
Cemeteries	500	400	2,500
Planning and Zoning	3,500	241	3,500
Perambulation	1,100	1,202	0
Forest and Lands Management	55,000	55,000	60,000
Public Safety	1,000	1,005	1,000
Dispatch Services	3,000	3,000	3,000
Fire Protection Services	16,000	5,470	17,000
Bridges and Roads	5,000	4,969	5,000
Sanitation	38,200	30,741	35,800
Health	19,400	18,429	20,200
Education	119,000	101,310	110,300
County Taxes	300,200	266,547	267,400
State Education Taxes	227,200	199,685	233,300
Property Tax Abatements	0	942	1,500
Contingency Accounts	17,600	0	30,000
TOTAL EXPENDITURES	871,400	750,431	855,300

REVENUE ACCOUNT TITLE	2004 BUDGET	RECEIVED TO 12/31/04	PROPOSED 2005 BUDGET
Motor Vehicle Fees	35,500	37,559	32,600
NH Shared Revenues	6,300	6,389	6,300
Rooms and Meals Tax	2,000	3,271	2,200
Property Taxes	326,800	257,122	203,600
Timber Taxes	200,500	228,199	300,000
Payments in Lieu of Taxes	5,400	23,442	8,400
Federal Payment in Lieu of Taxes	61,000	62,151	62,200
USFWS Payment in Lieu of Taxes	6,700	6,800	6,700
Land Use Change Taxes	0	5,050	0
Planning Board Fees	0	515	0
State Education Taxes	227,200	193,564	233,300
UP Interest, Fees, Costs on Taxes	0	921	0
UP Interest on Special Revenue Fund	0	921	0
Sale of Documents	0	124	0
TOTAL REVENUES	871,400	826,028	855,300

EXPENDITURES/ALL FUNDS	23,848,850	22,279,468	24,592,050
REVENUES/ALL FUNDS	23,848,850	25,627,222	24,592,050

BUDGET PROPOSAL - APPROPRIATIONS

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
ADMINISTRATION				
01-05100-0100	Administrator's Salary	80,700	80,644	83,000
01-05100-0300	Office Manager's Salary	9,900	9,632	10,500
01-05100-0400	Accounting Staff Salaries	136,600	131,101	141,300
01-05100-0500	Computer Systems Administrator	25,900	24,401	25,200
01-05100-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05100-0900	Longevity Pay	4,200	4,006	4,400
01-05100-1000	Social Security (FICA)	19,800	18,718	20,300
01-05100-1100	Life Insurance	200	147	200
01-05100-1200	Health Insurance	30,200	25,925	28,500
01-05100-1300	Retirement	15,300	13,966	18,100
01-05100-1400	Worker's Compensation	3,200	3,327	3,400
01-05100-1500	Unemployment Insurance	100	48	100
01-05100-1700	Education and Conferences	4,000	1,770	3,500
01-05100-1800	Employee Physicals	100	117	100
01-05100-1900	Employee Recognition	2,500	2,610	2,500
01-05100-2000	Legal Services	4,000	487	3,000
01-05100-2100	Audit Services	7,500	7,008	8,700
01-05100-2300	Consultant Services	1,000	0	1,000
01-05100-3600	Office Supplies	16,000	16,375	18,000
01-05100-3700	Dues/Licenses/Subscriptions	4,000	3,883	4,200
01-05100-3800	Postage	7,000	5,223	7,000
01-05100-3900	Administration Supplies and Expenses	3,000	3,152	3,000
01-05100-6800	Communications	24,000	15,159	20,400
01-05100-7000	Travel	4,000	3,278	4,000
01-05100-7500	Bad Debts/Allowances & Recovery	1,000	29	0
01-05100-8200	Equipment Repair/Maintenance Contracts	11,000	11,963	19,300
01-05100-9300	Property Liability Insurance	20,000	20,813	24,600
01-05100-9700	New Equipment	4,000	2,805	4,000
01-05100-9900	Retiree Benefits	19,600	19,652	21,500
TOTAL ADMINISTRATION		459,800	427,237	480,800
PROPERTY EXPENSE				
01-05110-9100	Interest on Long-Term Notes	300	280	1,200
01-05110-9200	Interest on Bonded Debt	6,100	6,033	3,700
TOTAL PROPERTY EXPENSE		6,400	6,313	4,900
ASSESSMENTS				
01-05120-3700	Provider Assessment	360,000	419,081	266,000
TOTAL ASSESSMENTS		360,000	419,081	266,000

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
DIETARY DEPARTMENT				
01-05130-0100	Dietary Director's Salary	50,200	50,207	51,700
01-05130-0200	Cooks' Salaries	116,700	92,758	118,800
01-05130-0300	Dietary Aides' Salaries	318,400	279,272	331,500
01-05130-0800	In Lieu of Health Benefit	4,000	1,481	2,000
01-05130-0900	Longevity Pay	6,900	4,893	5,800
01-05130-1000	Social Security (FICA)	38,000	31,211	39,000
01-05130-1100	Life Insurance	300	213	300
01-05130-1200	Health Insurance	78,900	71,915	95,900
01-05130-1300	Retirement	23,300	19,049	23,300
01-05130-1400	Worker's Compensation	16,300	14,988	16,300
01-05130-1500	Unemployment Insurance	200	86	200
01-05130-1700	Education and Conferences	1,500	371	1,000
01-05130-1800	Employee Physicals	1,600	1,636	1,300
01-05130-2300	Consultant Services	17,100	15,088	17,100
01-05130-3800	Dishes and Glassware	2,000	1,357	1,500
01-05130-3900	Dietary Supplies and Expenses	29,800	21,987	29,800
01-05130-5000	Food	274,000	265,848	287,500
01-05130-7000	Travel	1,000	122	1,000
01-05130-8200	Equipment Repair/Maintenance Contracts	8,000	6,362	8,000
01-05130-9700	New Equipment	2,700	417	1,000
01-05130-9900	Retiree Benefits	12,100	12,111	13,200
TOTAL DIETARY DEPARTMENT		1,003,000	891,373	1,046,200
NURSING DEPARTMENT				
01-05140-0100	Director of Nursing Salary	64,000	63,751	66,500
01-05140-0200	Registered Nurses' Salaries	810,900	689,371	864,500
01-05140-0300	Licensed Practical Nurses' Salaries	170,500	170,453	168,800
01-05140-0400	Nursing Assistants' Salaries	1,384,800	1,384,740	1,430,800
01-05140-0500	Medication Nursing Assistant Salary	0	0	28,900
01-05140-0800	In Lieu of Health Benefit	10,800	10,200	10,800
01-05140-0900	Longevity Pay	31,700	26,749	31,500
01-05140-1000	Social Security (FICA)	189,700	171,080	199,300
01-05140-1100	Life Insurance	1,200	1,048	1,200
01-05140-1200	Health Insurance	438,600	393,722	445,200
01-05140-1300	Retirement	73,900	73,815	79,600
01-05140-1400	Worker's Compensation	78,700	77,374	78,700
01-05140-1500	Unemployment Insurance	1,000	430	1,000
01-05140-1700	Education and Conferences	20,000	11,924	15,000
01-05140-1800	Employee Physicals	1,800	1,511	1,800
01-05140-3900	Nursing Supplies and Expenses	7,500	7,533	7,500
01-05140-7000	Travel	3,500	1,708	3,500
01-05140-8200	Equipment Repair/Maintenance Contracts	6,500	5,801	6,200
01-05140-8800	Equipment Rental	1,500	720	1,200
01-05140-9700	New Equipment	21,200	16,339	12,900

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
01-05140-9900	Retiree Benefits	38,900	38,756	42,300
TOTAL NURSING DEPARTMENT		3,356,700	3,147,026	3,497,200
HEALTH INFORMATION MANAGEMENT				
01-05141-0100	Health Information Management Director	31,100	30,573	32,400
01-05141-0200	Health Information Clerk	26,300	24,942	28,000
01-05141-0900	Longevity Pay	700	700	800
01-05141-1000	Social Security (FICA)	4,500	3,828	4,700
01-05141-1100	Life Insurance	50	47	50
01-05141-1200	Health Insurance	18,900	18,569	20,300
01-05141-1300	Retirement	3,400	3,317	3,900
01-05141-1400	Worker's Compensation	200	120	200
01-05141-1500	Unemployment Insurance	50	10	50
01-05141-1700	Education and Conferences	900	363	1,000
01-05141-1800	Employee Physicals	100	0	100
01-05141-3600	Office Supplies and Expense	400	327	400
01-05141-7000	Travel	300	0	300
01-05141-8200	Record Reproduction	3,000	2,883	3,200
01-05141-9700	New Equipment	500	462	600
TOTAL HEALTH INFORMATION MGMT		90,400	86,141	96,000
STAFF DEVELOPMENT				
01-05142-0100	Staff Development Director's Salary	53,300	52,665	54,900
01-05142-1000	Social Security (FICA)	4,100	3,758	4,200
01-05142-1100	Life Insurance	50	31	50
01-05142-1200	Health Insurance	10,900	10,681	11,600
01-05142-1300	Retirement	3,200	3,107	3,700
01-05142-1400	Worker's Compensation	1,600	1,706	1,600
01-05142-1500	Unemployment Insurance	50	9	50
01-05142-1700	Education and Conferences	1,000	447	1,000
01-05142-1800	LNA Classes	1,500	(2,816)	1,500
01-05142-1900	In House Education	1,000	907	1,000
01-05142-3800	Infection Control Expense	3,000	721	3,000
01-05142-3900	Staff Development Supplies and Expenses	1,100	903	1,100
01-05142-7000	Travel	700	446	700
01-05142-8200	Equipment Repair/Maintenance Contracts	200	0	200
01-05142-9700	New Equipment	0	0	2,000
TOTAL STAFF DEVELOPMENT		81,700	72,565	86,600
QUALITY MANAGEMENT				
01-05143-0100	Quality Management Director's Salary	43,500	37,960	31,200
01-05143-0900	Longevity Pay	1,000	0	0
01-05143-1000	Social Security (FICA)	3,400	2,904	2,400
01-05143-1400	Worker's Compensation	1,375	1,362	1,000

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
01-05143-1500	Unemployment Insurance	25	8	25
01-05143-1700	Education and Conferences	400	0	375
01-05143-3600	Office Supplies	400	646	400
01-05143-3700	Publications	300	0	900
01-05143-7000	Travel	300	96	300
01-05143-9700	New Equipment	0	0	300
TOTAL QUALITY MANAGEMENT		50,700	42,976	36,900
PLANT OPERATIONS				
01-05150-0200	Maintenance Salaries	119,000	110,572	94,600
01-05150-0900	Longevity Pay	0	500	0
01-05150-1000	Social Security (FICA)	9,100	8,043	7,200
01-05150-1100	Life Insurance	50	47	50
01-05150-1200	Health Insurance	18,900	18,569	23,300
01-05150-1300	Retirement	7,000	6,553	5,300
01-05150-1400	Worker's Compensation	3,600	2,720	3,200
01-05150-1500	Unemployment Insurance	50	21	50
01-05150-1700	Education and Conferences	700	60	1,000
01-05150-1800	Employee Physicals	200	126	0
01-05150-2800	Auxiliary Building Expense	6,500	4,414	6,500
01-05150-2900	Outside Services	30,500	24,930	30,000
01-05150-3900	Plant Supplies and Expenses	5,000	3,514	5,000
01-05150-6100	Electricity	64,500	63,312	66,000
01-05150-6200	Pyrofax Gas	18,000	14,881	16,500
01-05150-6300	Water	6,000	3,126	4,000
01-05150-6400	Sewer	12,000	11,649	12,000
01-05150-6500	Fuel	45,500	46,323	60,000
01-05150-7000	Travel	1,300	598	1,000
01-05150-7900	Vehicle Supplies and Expenses	5,000	4,064	3,000
01-05150-8100	Building Repairs	32,000	29,654	30,000
01-05150-8200	Equipment Repair/Maintenance Contracts	3,000	2,970	3,000
01-05150-8400	Snow Removal	3,500	2,055	3,500
01-05150-9700	New Equipment	3,000	1,137	1,000
01-05150-9900	Retiree Benefits	8,500	8,349	9,100
TOTAL PLANT OPERATIONS		402,900	368,188	385,300
LAUNDRY DEPARTMENT				
01-05160-0100	Laundry Director's Salary	31,200	27,237	15,600
01-05160-0200	Laundry Aides' Salaries	111,200	100,642	117,000
01-05160-0300	Laundry Porters' Salaries	32,300	32,522	34,400
01-05160-0800	In Lieu of Health Benefit	2,000	2,000	2,000
01-05160-0900	Longevity Pay	4,200	3,550	3,100
01-05160-1000	Social Security (FICA)	13,900	12,286	13,200
01-05160-1100	Life Insurance	100	94	100
01-05160-1200	Health Insurance	27,500	24,345	27,200
01-05160-1300	Retirement	10,800	9,092	9,900

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
01-05160-1400	Worker's Compensation	5,500	5,239	5,500
01-05160-1500	Unemployment Insurance	100	31	100
01-05160-1700	Education and Conferences	200	62	700
01-05160-1800	Employee Physicals	300	0	300
01-05160-3700	Linens	15,000	11,772	15,000
01-05160-3900	Laundry Supplies and Expenses	19,800	15,595	19,800
01-05160-8200	Equipment Repair/Maintenance Contracts	4,000	771	4,000
01-05160-9700	New Equipment	3,100	3,062	1,500
01-05160-9900	Retiree Benefits	100	115	100
TOTAL LAUNDRY DEPARTMENT		281,300	248,417	269,500
HOUSEKEEPING DEPARTMENT				
01-05170-0100	Executive Housekeeper's Salary	31,200	27,237	15,600
01-05170-0200	Porter Salary	28,200	27,907	29,200
01-05170-0300	Housekeeping Aides' Salaries	174,000	166,334	187,100
01-05170-0800	In Lieu of Health Benefit	0	250	0
01-05170-0900	Longevity Pay	3,600	4,150	3,700
01-05170-1000	Social Security (FICA)	18,200	16,353	18,100
01-05170-1100	Life Insurance	150	139	200
01-05170-1200	Health Insurance	54,300	54,568	63,500
01-05170-1300	Retirement	12,800	12,823	14,200
01-05170-1400	Worker's Compensation	7,000	7,003	7,000
01-05170-1500	Unemployment Insurance	100	41	100
01-05170-1700	Education and Conferences	200	62	200
01-05170-1800	Employee Physicals	300	0	300
01-05170-2900	Outside Services	16,000	14,279	22,600
01-05170-3900	Housekeeping Supplies and Expenses	17,900	16,683	17,900
01-05170-8200	Equipment Repair/Maintenance Contracts	500	0	500
01-05170-9700	New Equipment	4,100	1,735	2,900
01-05170-9800	Furnishings	4,900	3,564	1,800
01-05170-9900	Retiree Benefits	150	115	200
TOTAL HOUSEKEEPING DEPARTMENT		373,600	353,243	385,100
PHYSICIANS & CONSULTANTS				
01-05180-1700	Physician Education and Conferences	500	0	500
01-05180-2200	Physician Services	6,500	6,500	6,500
01-05180-2300	Pharmacist Services	3,000	1,852	2,900
01-05180-2400	Dentist Services	9,000	8,700	9,000
01-05180-3100	Medical and Surgical Supplies	77,000	68,978	77,000
01-05180-3400	Mental Health Consultant	3,200	3,930	10,500
01-05180-3600	Mental Health Services for Residents	7,200	5,125	7,200
TOTAL PHYSICIANS & CONSULTANTS		106,400	95,085	113,600

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
ACTIVITIES DEPARTMENT				
01-05191-0200	Activity Aides' Salaries	164,700	164,908	171,800
01-05191-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05191-0900	Longevity Pay	5,100	4,679	5,700
01-05191-1000	Social Security (FICA)	13,200	11,985	13,700
01-05191-1100	Life Insurance	100	102	100
01-05191-1200	Health Insurance	47,900	46,081	50,200
01-05191-1300	Retirement	6,900	6,685	7,900
01-05191-1400	Worker's Compensation	5,600	5,454	5,600
01-05191-1500	Unemployment Insurance	100	29	100
01-05191-1700	Education and Conferences	1,300	165	2,000
01-05191-1800	Employee Physicals	100	0	200
01-05191-2300	Consultant Services	400	0	400
01-05191-2900	Chaplain Services	1,000	1,070	1,100
01-05191-3600	Beauty Shop Supplies	400	306	400
01-05191-3900	Activities Supplies and Expenses	10,100	8,829	10,100
01-05191-4000	Gift Shop	0	(30)	0
01-05191-6700	Advertising	100	7	100
01-05191-7000	Travel	400	200	400
01-05191-8200	Equipment Repair/Maintenance Contracts	200	0	200
01-05191-9700	New Equipment	800	479	1,000
TOTAL ACTIVITIES DEPARTMENT		259,400	251,948	272,000
SOCIAL SERVICES				
01-05192-0100	Social Services Director's Salary	42,400	42,325	43,600
01-05192-0900	Longevity Pay	1,300	1,300	1,300
01-05192-1000	Social Security (FICA)	3,300	3,067	3,400
01-05192-1100	Life Insurance	50	31	50
01-05192-1200	Health Insurance	10,900	10,681	11,600
01-05192-1300	Retirement	2,600	2,574	3,000
01-05192-1400	Worker's Compensation	1,400	1,453	1,500
01-05192-1500	Unemployment Insurance	50	8	50
01-05192-1700	Education and Conferences	500	198	500
01-05192-3900	Social Services Supplies and Expenses	200	201	200
01-05192-7000	Travel	400	431	600
TOTAL SOCIAL SERVICES		63,100	62,268	65,800
PHYSICAL THERAPY				
01-05193-0100	Physical Therapy Aides' Salaries	55,500	52,667	58,900
01-05193-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05193-0900	Longevity Pay	1,900	1,900	2,100
01-05193-1000	Social Security (FICA)	4,600	4,049	4,800
01-05193-1100	Life Insurance	50	31	50
01-05193-1200	Health Insurance	8,000	7,888	8,600
01-05193-1300	Retirement	3,400	3,278	3,900

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
01-05193-1400	Worker's Compensation	1,800	2,408	2,500
01-05193-1500	Unemployment Insurance	50	10	50
01-05193-1700	Education and Conferences	200	0	300
01-05193-2300	Consultant Services	8,000	1,797	3,500
01-05193-3900	Physical Therapy Supplies and Expenses	1,000	550	1,200
01-05193-7000	Travel	100	132	200
01-05193-9700	Physical Therapy Equipment	900	118	1,900
TOTAL PHYSICAL THERAPY		86,500	75,828	89,000
OCCUPATIONAL THERAPY				
01-05194-2300	Consultant Services	3,000	480	2,000
01-05194-3900	OT Supplies and Expenses	1,100	1,140	1,800
01-05194-9700	Occupational Therapy Equipment	500	79	0
TOTAL OCCUPATIONAL THERAPY		4,600	1,699	3,800
TOTAL WS NURSING HOSPITAL		6,986,500	6,549,387	7,098,700
NURSING HOSPITAL SPECIALS				
01-09256-9707	New Car	0	0	15,000
01-09256-9722	Timekeeping System	11,000	6,232	0
01-09256-9723	Mower	6,500	6,500	0
01-09256-9724	Parking Lot Improvements	15,000	15,000	0
01-09256-9725	Clinical Software	7,000	5,925	0
01-09256-9726	Electric Beds	0	0	16,000
TOTAL WSNH SPECIALS		39,500	33,657	31,000
BERLIN NURSING HOME				
ADMINISTRATION				
02-05600-0100	Administrator's Salary	75,800	75,555	78,000
02-05600-0200	Office Manager's Salary	33,500	33,505	35,100
02-05600-0300	Office Staff Salaries	74,800	73,870	79,100
02-05600-0400	Computer Systems Administrator	8,700	8,134	8,500
02-05600-0800	In Lieu of Health Benefit	500	750	0
02-05600-0900	Longevity Pay	2,500	2,904	3,100
02-05600-1000	Social Security (FICA)	15,000	14,218	15,600
02-05600-1100	Life Insurance	200	162	200
02-05600-1200	Health Insurance	34,500	30,846	37,000
02-05600-1300	Retirement	10,300	10,166	12,200
02-05600-1400	Worker's Compensation	2,800	2,821	2,700
02-05600-1500	Unemployment Insurance	200	34	200
02-05600-1700	Education and Conferences	3,500	1,238	3,500
02-05600-1900	Employee Recognition	2,000	1,887	2,500
02-05600-2000	Legal Services	5,000	0	3,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
02-05600-2100	Audit Services	7,500	7,008	8,700
02-05600-2300	Consultant Services	1,000	0	2,000
02-05600-3500	Dues and Licenses	3,000	2,699	3,000
02-05600-3600	Office Supplies	9,800	8,266	10,000
02-05600-3700	Subscriptions and Periodicals	1,200	1,181	1,200
02-05600-3800	Postage	4,000	2,985	4,000
02-05600-3900	Administration Supplies and Expenses	2,500	2,193	2,500
02-05600-6700	Advertising	400	32	400
02-05600-6800	Telephone	11,500	10,863	12,000
02-05600-7000	Travel	5,000	5,546	5,500
02-05600-7500	Bad Debts/Allowances & Recovery	1,000	0	0
02-05600-8200	Equipment Repair/Maintenance Contracts	6,000	6,484	11,000
02-05600-9300	Property Liability Insurance	20,000	20,990	24,600
02-05600-9700	New Equipment	6,800	4,068	3,000
02-05600-9900	Retiree Benefits	9,900	9,802	11,000
TOTAL ADMINISTRATION		358,900	338,207	380,100
PROPERTY EXPENSE				
02-05610-9200	Interest on Long-Term Notes	400	368	3,100
TOTAL PROPERTY EXPENSE		400	368	3,100
ASSESSMENTS				
02-05620-3700	Provider Assessment	480,000	553,560	318,500
TOTAL ASSESSMENTS		480,000	553,560	318,500
DIETARY DEPARTMENT				
02-05630-0100	Dietary Supervisor's Salary	50,200	50,207	51,700
02-05630-0200	Cooks' Salaries	112,500	112,180	119,900
02-05630-0300	Dietary Aides' Salaries	242,700	242,141	243,500
02-05630-0400	Assistant Dietary Supervisor's Salary	21,400	21,073	32,000
02-05630-0800	In Lieu of Health Benefit	250	250	0
02-05630-0900	Longevity Pay	11,700	11,778	12,200
02-05630-1000	Social Security (FICA)	34,000	31,052	35,200
02-05630-1100	Life Insurance	300	212	300
02-05630-1200	Health Insurance	98,200	98,297	116,500
02-05630-1300	Retirement	18,600	17,909	24,900
02-05630-1400	Worker's Compensation	15,200	15,195	14,100
02-05630-1500	Unemployment Insurance	300	77	200
02-05630-1700	Education and Conferences	850	40	1,100
02-05630-1800	Employee Physicals	200	120	300
02-05630-2300	Consultant Services	16,600	15,006	19,200
02-05630-3800	Dishes and Glassware	1,650	1,276	2,500
02-05630-3900	Dietary Supplies and Expenses	26,000	25,838	28,700
02-05630-5000	Food	194,000	194,694	200,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
02-05630-6200	Cooking Gas	3,200	3,058	4,500
02-05630-7000	Travel	250	107	800
02-05630-8200	Equipment Repair/Maintenance Contracts	5,000	3,394	5,000
02-05630-9700	New Equipment	2,100	1,763	3,200
02-05630-9900	Retiree Benefits	1,600	1,560	1,600
TOTAL DIETARY DEPARTMENT		856,800	847,226	917,400
NURSING DEPARTMENT				
02-05640-0100	Director of Nursing Salary	64,700	64,077	67,000
02-05640-0200	Registered Nurses' Salaries	817,300	809,431	963,800
02-05640-0300	Licensed Practical Nurses' Salaries	285,200	281,463	197,600
02-05640-0400	Nursing Assistants' Salaries	1,428,200	1,421,617	1,541,300
02-05640-0800	In Lieu of Health Benefit	5,600	5,800	5,600
02-05640-0900	Longevity Pay	35,300	35,123	38,200
02-05640-1000	Social Security (FICA)	199,700	189,709	215,200
02-05640-1100	Life Insurance	1,300	1,166	1,300
02-05640-1200	Health Insurance	489,400	488,114	585,600
02-05640-1300	Retirement	37,500	35,759	46,000
02-05640-1400	Worker's Compensation	85,400	85,418	85,500
02-05640-1500	Unemployment Insurance	900	454	1,100
02-05640-1700	Education and Conferences	20,500	6,969	20,500
02-05640-1800	Employee Physicals	1,400	1,125	2,900
02-05640-2300	Contract Nurses: LPN	17,800	10,936	22,000
02-05640-3100	Medical and Surgical Supplies	90,000	89,392	94,000
02-05640-3900	Nursing Supplies and Expenses	5,500	3,385	6,200
02-05640-7000	Travel	1,600	750	1,600
02-05640-8200	Equipment Repair/Maintenance Contracts	5,000	5,399	4,900
02-05640-8800	Equipment Rental	700	733	700
02-05640-9700	New Equipment	16,500	16,366	30,100
02-05640-9900	Retiree Benefits	15,400	15,377	16,000
TOTAL NURSING DEPARTMENT		3,624,900	3,568,563	3,947,100
HEALTH INFORMATION MANAGEMENT				
02-05641-0100	Health Information Management Director	31,100	30,690	31,900
02-05641-0200	Health Information Clerks	58,600	51,569	60,700
02-05641-0900	Longevity Pay	2,100	2,108	2,300
02-05641-1000	Social Security (FICA)	7,100	5,643	7,300
02-05641-1100	Life Insurance	100	62	100
02-05641-1200	Health Insurance	32,700	32,043	35,000
02-05641-1300	Retirement	2,000	1,846	2,300
02-05641-1400	Worker's Compensation	300	187	300
02-05641-1500	Unemployment Insurance	100	16	100
02-05641-1700	Education and Conferences	1,100	184	1,000
02-05641-1800	Employee Physicals	100	7	100
02-05641-3600	Office Supplies	4,500	2,244	3,500
02-05641-7000	Travel	200	30	200

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
02-05641-8100	Record Reproduction	3,000	2,883	3,200
02-05641-8200	Equipment Repair/Maintenance Contracts	400	483	800
02-05641-9700	New Equipment	1,100	1,011	1,500
TOTAL HEALTH INFORMATION MGMT		144,500	131,005	150,300
STAFF DEVELOPMENT				
02-05642-0100	Staff Development Director's Salary	28,200	27,812	29,000
02-05642-0800	In Lieu of Health Benefit	100	225	0
02-05642-0900	Longevity Pay	600	612	600
02-05642-1000	Social Security (FICA)	2,300	2,177	2,300
02-05642-1100	Life Insurance	50	27	50
02-05642-1200	Health Insurance	3,700	3,110	4,200
02-05642-1300	Retirement	600	612	750
02-05642-1400	Worker's Compensation	900	974	1,000
02-05642-1500	Unemployment Insurance	100	5	100
02-05642-1700	In House Education	800	482	950
02-05642-2300	Consultant Services	1,500	1,511	1,500
02-05642-3800	Infection Control Expense	750	254	750
02-05642-3900	Staff Development Supplies and Expenses	1,000	1,049	1,000
02-05642-7000	Travel	300	0	300
02-05642-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05642-9700	New Equipment	200	262	300
TOTAL STAFF DEVELOPMENT		41,300	39,110	43,000
QUALITY MANAGEMENT				
02-05643-0100	Quality Management Director's Salary	30,300	30,216	31,200
02-05643-0800	In Lieu of Health Benefit	300	375	0
02-05643-0900	Longevity Pay	700	668	700
02-05643-1000	Social Security (FICA)	2,400	2,368	2,500
02-05643-1100	Life Insurance	0	4	0
02-05643-1200	Health Insurance	4,000	1,461	3,100
02-05643-1400	Worker's Compensation	1,000	1,110	1,000
02-05643-1500	Unemployment Insurance	100	5	100
02-05643-1700	Education and Conferences	500	239	500
02-05643-2300	Consultant Services	500	0	500
02-05643-3900	Quality Mgmt Supplies and Expenses	400	326	400
02-05643-7000	Travel	200	155	200
TOTAL QUALITY MANAGEMENT		40,400	36,928	40,200
PLANT OPERATIONS				
02-05650-0100	Plant Manager's Salary	35,700	36,149	38,000
02-05650-0200	Maintenance Salaries	33,000	31,915	37,000
02-05650-0800	In Lieu of Health Benefit	250	250	1,000
02-05650-0900	Longevity Pay	1,700	1,600	1,800

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
02-05650-1000	Social Security (FICA)	5,700	4,980	5,900
02-05650-1100	Life Insurance	100	47	100
02-05650-1200	Health Insurance	14,950	14,746	11,600
02-05650-1300	Retirement	4,200	4,125	5,000
02-05650-1400	Worker's Compensation	2,400	2,528	2,400
02-05650-1500	Unemployment Insurance	100	13	100
02-05650-1700	Education and Conferences	100	40	100
02-05650-1800	Employee Physicals	100	0	100
02-05650-2800	Biohazardous Waste Disposal	4,000	3,475	4,000
02-05650-2900	Outside Services	14,500	13,707	18,500
02-05650-3900	Plant Supplies and Expenses	9,500	9,415	9,500
02-05650-6100	Electricity	65,200	64,427	69,700
02-05650-6300	Water	37,000	33,849	37,000
02-05650-6400	Sewer	32,000	25,805	32,000
02-05650-6500	Fuel	42,000	41,660	54,000
02-05650-7000	Travel	200	156	200
02-05650-7900	Vehicle Supplies and Expenses	4,300	4,704	3,800
02-05650-8100	Building Repairs	11,000	6,582	12,000
02-05650-8200	Equipment Repair/Maintenance Contracts	16,400	15,043	16,800
02-05650-8400	Snow Removal	4,500	3,534	6,700
02-05650-9700	New Equipment	700	901	2,000
TOTAL PLANT OPERATIONS		339,600	319,650	369,300
LAUNDRY DEPARTMENT				
02-05660-0100	Laundry Supervisor's Salary	18,200	17,814	18,700
02-05660-0200	Laundry Aides' Salaries	152,300	143,324	156,200
02-05660-0800	In Lieu of Health Benefit	0	200	800
02-05660-0900	Longevity Pay	4,700	3,832	4,200
02-05660-1000	Social Security (FICA)	13,500	12,290	13,800
02-05660-1100	Life Insurance	100	77	100
02-05660-1200	Health Insurance	25,600	22,472	23,000
02-05660-1300	Retirement	4,300	3,242	2,800
02-05660-1400	Worker's Compensation	5,200	5,361	5,200
02-05660-1500	Unemployment Insurance	200	30	200
02-05660-1700	Education and Conferences	200	0	200
02-05660-1800	Employee Physicals	300	24	350
02-05660-3700	Linens	18,200	16,543	20,000
02-05660-3900	Laundry Supplies and Expenses	16,400	16,574	16,500
02-05660-6200	Gas for Dryers	12,500	12,181	14,000
02-05660-7000	Travel	100	0	150
02-05660-8200	Equipment Repair/Maintenance Contracts	2,000	2,774	2,000
02-05660-9700	New Equipment	700	664	600
TOTAL LAUNDRY DEPARTMENT		274,500	257,402	278,800
HOUSEKEEPING DEPARTMENT				
02-05670-0100	Executive Housekeeper's Salary	18,200	17,814	18,700

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
02-05670-0200	Porter Salaries	154,000	153,785	155,700
02-05670-0300	Housekeeping Aides' Salaries	143,400	140,754	152,000
02-05670-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05670-0900	Longevity Pay	7,200	7,742	8,100
02-05670-1000	Social Security (FICA)	25,000	23,308	25,700
02-05670-1100	Life Insurance	200	140	200
02-05670-1200	Health Insurance	61,900	57,914	63,100
02-05670-1300	Retirement	9,500	9,556	10,900
02-05670-1400	Worker's Compensation	10,500	10,853	10,600
02-05670-1500	Unemployment Insurance	300	57	300
02-05670-1700	Education and Conferences	300	40	350
02-05670-1800	Employee Physicals	300	103	300
02-05670-3900	Housekeeping Supplies and Expenses	26,000	26,177	27,000
02-05670-7000	Travel	100	0	150
02-05670-8200	Equipment Repair/Maintenance Contracts	400	36	400
02-05670-9700	New Equipment	2,400	2,282	1,400
02-05670-9800	Furnishings	4,600	4,474	6,800
02-05670-9900	Retiree Benefits	8,600	8,435	7,900
TOTAL HOUSEKEEPING DEPARTMENT		473,900	464,468	490,600
PHYSICIANS & CONSULTANTS				
02-05680-2200	Physician Services	200	0	200
02-05680-2300	Pharmacy Consultant	2,500	2,338	2,500
02-05680-2400	Medical Director	7,700	7,700	7,700
02-05680-2500	Dentist Services	9,500	9,000	10,100
02-05680-2600	Mental Health Services for Residents	2,500	2,685	5,000
02-05680-2700	Mental Health Consultant	1,500	0	1,500
TOTAL PHYSICIANS & CONSULTANTS		23,900	21,723	27,000
ACTIVITIES DEPARTMENT				
02-05691-0100	Activity Director's Salary	39,100	39,046	40,700
02-05691-0200	Activity Aides' Salaries	135,400	133,580	138,900
02-05691-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05691-0900	Longevity Pay	4,200	4,267	4,800
02-05691-1000	Social Security (FICA)	12,700	12,875	14,300
02-05691-1100	Life Insurance	100	94	100
02-05691-1200	Health Insurance	31,000	30,929	33,700
02-05691-1300	Retirement	7,700	7,656	12,300
02-05691-1400	Worker's Compensation	5,400	5,747	5,700
02-05691-1500	Unemployment Insurance	200	30	200
02-05691-1700	Education and Conferences	700	384	750
02-05691-1800	Employee Physicals	200	27	250
02-05691-2300	Consultant Services	0	0	300
02-05691-2900	Chaplain Services	1,000	1,000	1,000
02-05691-3900	Activities Supplies and Expenses	7,500	7,542	7,900
02-05691-7000	Travel	400	368	400

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
02-05691-8200	Equipment Repair/Maintenance Contracts	500	370	500
02-05691-9700	New Equipment	300	297	700
02-05691-9900	Retiree Benefits	3,900	3,762	4,100
TOTAL ACTIVITIES DEPARTMENT		251,300	248,973	267,600
SOCIAL SERVICES				
02-05692-0100	Social Services Director's Salary	37,800	37,640	39,500
02-05692-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05692-1000	Social Security (FICA)	3,000	2,956	3,100
02-05692-1100	Life Insurance	50	31	50
02-05692-1300	Retirement	2,300	2,280	2,800
02-05692-1400	Worker's Compensation	1,200	1,256	1,300
02-05692-1500	Unemployment Insurance	100	7	50
02-05692-1700	Education and Conferences	700	124	600
02-05692-1800	Employee Physicals	100	3	100
02-05692-3900	Social Services Supplies and Expenses	800	555	900
02-05692-7000	Travel	200	89	200
TOTAL SOCIAL SERVICES		47,250	45,941	49,600
PHYSICAL THERAPY				
02-05693-0100	Restorative Aides' Salaries	60,900	61,561	62,200
02-05693-0200	Restorative Nurse	20,900	21,896	33,200
02-05693-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05693-0900	Longevity Pay	2,200	2,300	2,300
02-05693-1000	Social Security (FICA)	6,500	6,255	7,600
02-05693-1100	Life Insurance	50	31	50
02-05693-1200	Health Insurance	10,700	10,681	11,600
02-05693-1300	Retirement	3,100	3,336	4,100
02-05693-1400	Worker's Compensation	2,100	2,128	3,100
02-05693-1500	Unemployment Insurance	100	14	100
02-05693-2300	Physical Therapy Consultant	0	0	4,000
02-05693-3900	Physical Therapy Supplies and Expenses	550	526	900
02-05693-8200	Equipment Repair/Maintenance Contracts	200	23	200
02-05693-9700	New Equipment	300	188	250
TOTAL PHYSICAL THERAPY		108,600	109,940	130,600
OCCUPATIONAL THERAPY				
02-05694-2300	Consultant Services	0	0	2,000
02-05694-3900	OT Supplies and Expenses	900	738	900
02-05694-8200	Equipment Repair/Maintenance Contracts	100	0	100
TOTAL OCCUPATIONAL THERAPY		1,000	738	3,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
SPEECH CONSULTANT				
02-05698-2300	Speech Contracted Services	200	0	1,000
	TOTAL SPEECH CONSULTANT	200	0	1,000
	TOTAL BERLIN NURSING HOME	7,067,450	6,983,804	7,417,200

NURSING HOME SPECIALS

02-09258-9714	Electric Beds	0	0	16,000
02-09258-9715	Timekeeping System	5,200	5,123	0
02-09258-9717	Elevator Upgrade	95,400	94,581	0
	TOTAL CCHN SPECIALS	100,600	99,704	16,000

COUNTY

COUNTY ADMINISTRATION

03-04100-0100	Commissioners' Salaries	18,450	18,450	18,450
03-04100-0200	Employees' Salaries	30,200	30,362	32,500
03-04100-0900	Longevity Pay	300	334	300
03-04100-1000	Social Security (FICA)	3,800	3,387	3,900
03-04100-1100	Life Insurance	50	24	50
03-04100-1200	Health Insurance	6,700	6,529	6,500
03-04100-1300	Retirement	1,900	1,811	2,200
03-04100-1400	Worker's Compensation	100	128	150
03-04100-2000	Outside Legal Service	2,500	1,703	7,500
03-04100-3600	Office Supplies	700	577	700
03-04100-6700	Advertising	500	378	250
03-04100-7000	Employees' Travel and Expense	2,200	1,933	2,200
03-04100-7100	Commissioners' Travel and Expense	16,500	16,304	15,000
03-04100-9300	Property Liability Insurance	300	155	200
	TOTAL COUNTY ADMINISTRATION	84,200	82,076	89,900

COUNTY TREASURER

03-04101-0100	Treasurer's Salary	3,000	3,000	3,000
03-04101-0200	Deputy Treasurer's Salary	300	0	300
03-04101-1000	Social Security (FICA)	240	230	240
03-04101-1400	Worker's Compensation	10	2	10
03-04101-2000	Bond Counsel	5,200	4,852	5,400
03-04101-3900	Treasurer Supplies and Expenses	400	231	400
03-04101-9400	Fidelity Bonds	50	3	50
	TOTAL COUNTY TREASURER	9,200	8,317	9,400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
COUNTY AUDITORS				
03-04102-2100	Audit Services	20,000	18,495	9,600
TOTAL COUNTY AUDITORS		20,000	18,495	9,600
COUNTY REPORT				
03-04103-6700	Printing Expense	3,000	2,934	3,200
TOTAL COUNTY REPORT		3,000	2,934	3,200
COUNTY ATTORNEY				
03-04110-0100	Attorney's Salary	56,000	56,000	58,800
03-04110-0200	Assistant Attorney Salary	45,600	45,592	46,900
03-04110-0300	Secretarial Salary	27,100	27,118	28,500
03-04110-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-04110-1000	Social Security (FICA)	10,100	9,519	10,400
03-04110-1100	Life Insurance	50	16	50
03-04110-1200	Health Insurance	12,600	12,360	13,500
03-04110-1300	Retirement	4,300	4,349	4,900
03-04110-1400	Worker's Compensation	600	643	700
03-04110-1500	Unemployment Insurance	50	13	50
03-04110-1700	Education and Conferences	1,500	816	1,500
03-04110-2300	Contracted Services	0	0	2,000
03-04110-3600	Office Supplies	2,200	2,556	2,500
03-04110-3700	Dues and Subscriptions	1,500	1,160	1,500
03-04110-3800	Postage	1,000	716	1,000
03-04110-3900	Attorney Supplies and Expenses	2,500	1,555	2,500
03-04110-6800	Communications	7,500	4,242	7,500
03-04110-7000	Travel	1,500	1,651	1,500
03-04110-8200	Equipment Repair/Maintenance Contracts	2,400	641	2,000
03-04110-8800	Office Rent	7,400	7,312	7,400
03-04110-9300	Property Liability Insurance	600	145	200
03-04110-9700	New Equipment	400	397	3,400
03-04110-9800	Law Library	2,000	1,978	2,000
TOTAL COUNTY ATTORNEY		187,900	179,777	199,800
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04111-0100	Program Coordinator's Salary	35,700	34,811	37,400
03-04111-1000	Social Security (FICA)	2,800	2,461	2,900
03-04111-1100	Life Insurance	25	16	25
03-04111-1200	Health Insurance	8,000	7,888	11,700
03-04111-1300	Retirement	2,200	2,054	2,500
03-04111-1400	Worker's Compensation	200	157	200
03-04111-1500	Unemployment Insurance	25	6	25
03-04111-1700	Education and Conferences	750	408	700

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
03-04111-3600	Office Supplies	500	634	700
03-04111-3700	Dues/Licenses/Subscriptions	50	0	50
03-04111-3800	Postage	500	490	650
03-04111-6800	Communications	2,500	1,796	2,500
03-04111-7000	Travel	2,200	1,176	2,200
03-04111-8200	Equipment Rental and Repair	400	85	400
03-04111-8800	Office Rent	3,400	3,348	3,400
03-04111-9300	Property Liability Insurance	150	46	100
03-04111-9700	New Equipment	0	0	850

TOTAL VICTIM/WITNESS ADVOCACY

59,400

55,375

66,300

REGISTER OF DEEDS

03-04120-0100	Register's Salary	30,000	30,000	31,650
03-04120-0200	Clerks' Salaries	49,800	47,284	62,400
03-04120-0300	Deputy Register's Salary	27,800	27,645	28,500
03-04120-0800	In Lieu of Health Benefit	3,000	3,000	3,000
03-04120-0900	Longevity Pay	1,700	1,685	1,800
03-04120-1000	Social Security (FICA)	8,700	8,386	9,700
03-04120-1100	Life Insurance	50	47	50
03-04120-1300	Retirement	6,700	6,467	7,600
03-04120-1400	Worker's Compensation	300	270	350
03-04120-1500	Unemployment Insurance	50	14	50
03-04120-1700	Education and Conferences	1,500	640	1,000
03-04120-3500	Record Books	300	126	300
03-04120-3600	Office Supplies and Expenses	4,500	4,323	3,300
03-04120-3700	Printing Expense	300	290	300
03-04120-3800	Postage	3,400	3,657	3,400
03-04120-6800	Communications	2,000	1,783	2,000
03-04120-6900	Internet On-Line Service	4,500	1,750	3,000
03-04120-7000	Travel	2,200	1,825	2,500
03-04120-8200	Book Repair and Reproduction	15,000	15,000	15,000
03-04120-8700	Rent	15,500	15,392	15,500
03-04120-8800	Equipment Maintenance and Lease	29,000	27,557	33,100
03-04120-9300	Property Liability Insurance	300	142	200
03-04120-9700	New Equipment	500	349	0
03-04120-9800	Index Processing	17,400	16,924	21,900

TOTAL REGISTER OF DEEDS

224,500

214,555

246,600

REGISTER OF DEEDS SPECIALS

03-04121-9701	Optical Disk Conversion	4,000	3,103	3,200
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TOTAL REGISTER OF DEEDS SPECIALS

4,000

3,103

3,200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
SHERIFF'S DEPARTMENT				
03-04140-0100	Sheriff's Salary	37,000	37,000	37,000
03-04140-0200	Clerk's Salary	24,900	23,867	26,100
03-04140-0300	Deputy Special Details	14,500	15,009	15,000
03-04140-0400	Deputy Transportation Salaries	8,000	4,926	8,000
03-04140-0401	Deputy Full Time	101,500	101,258	106,100
03-04140-0402	Deputy Overtime	4,700	4,437	5,000
03-04140-0500	Deputy Training Salaries	2,100	180	2,000
03-04140-0600	Deputy Court Attendance Salaries	52,500	48,145	68,000
03-04140-0700	Deputy Civil Process/On-Call	2,000	1,044	2,700
03-04140-0701	Deputy OHRV Patrols	3,200	2,889	3,200
03-04140-0800	Deputy Forest Patrol Salaries	21,400	18,878	21,400
03-04140-1000	Social Security (FICA)	15,000	11,720	14,500
03-04140-1100	Life Insurance	100	62	100
03-04140-1200	Health Insurance	24,500	25,027	41,600
03-04140-1300	Retirement	11,200	11,165	12,500
03-04140-1400	Worker's Compensation	5,400	5,995	6,000
03-04140-1500	Unemployment Insurance	300	40	150
03-04140-1700	Officer Training Materials	1,500	674	1,500
03-04140-2900	Other Services: Extradition	1,500	1,055	2,000
03-04140-3500	Dues and Fees	1,000	554	2,000
03-04140-3600	Office Supplies	2,000	1,010	2,000
03-04140-3700	Gasoline	14,000	14,116	16,000
03-04140-3800	Postage	900	934	1,100
03-04140-3900	Other Supplies and Expenses	3,000	714	3,000
03-04140-4200	Prisoner Transportation Expenses	1,000	729	2,000
03-04140-4300	Deputy Training Expenses	1,500	31	1,500
03-04140-4500	Deputy Court Attendance Expenses	16,300	9,829	16,300
03-04140-4800	Deputy OHRV Expenses	700	575	700
03-04140-5200	Uniforms	7,400	6,960	7,400
03-04140-6800	Communications	10,800	7,001	10,800
03-04140-7000	Travel	200	456	2,000
03-04140-8100	Vehicle Lease	52,600	52,724	71,000
03-04140-8200	Vehicle Repair	3,500	2,550	14,000
03-04140-8300	Equipment Repair/Maintenance Contracts	1,000	329	1,000
03-04140-8700	Rent	6,800	6,741	6,800
03-04140-9300	Property Liability Insurance	9,800	10,742	12,400
03-04140-9700	New Equipment	7,000	5,742	8,000
TOTAL SHERIFF'S DEPARTMENT		470,800	435,106	550,850
SHERIFF'S GRANTS				
03-04141-5300	Homeland II Radio	11,000	0	11,000
03-04141-5400	Highway Safety Video Cameras	5,000	4,493	0
TOTAL SHERIFF'S GRANTS		16,000	4,493	11,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
03-08360-1500	Unemployment Insurance	50	8	50
03-08360-1700	Education and Conferences	2,000	175	2,000
03-08360-2300	Contracted Services	38,000	38,000	38,000
03-08360-2900	Outside Services	2,500	2,730	2,600
03-08360-3600	Office Supplies and Expenses	7,200	6,426	7,200
03-08360-3800	Postage	1,600	1,276	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,500	2,339	2,500
03-08360-6500	Fuel or Gas	1,000	549	1,200
03-08360-6800	Communications	3,600	3,019	4,600
03-08360-7000	Employees' Travel	18,000	13,416	18,000
03-08360-7100	Council's Travel	1,200	641	1,200
03-08360-7200	Employees' Travel EFNEP	3,500	1,856	3,500
03-08360-8100	Building Maintenance/Repairs	1,100	820	800
03-08360-8200	Equipment Repair/Maintenance Contracts	4,000	3,324	4,000
03-08360-9000	15 Year Loan Payment	15,300	14,950	16,000
03-08360-9300	Property Liability Insurance	500	98	200
03-08360-9700	New Equipment	2,200	2,155	2,200
TOTAL COOPERATIVE EXTENSION		166,900	153,146	171,200
COÖS COUNTY CONSERVATION DISTRICT				
03-08400-0100	Secretarial Salary	27,400	27,281	28,100
03-08400-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-08400-0900	Longevity Pay	1,100	1,100	1,200
03-08400-1000	Social Security (FICA)	2,300	2,248	2,350
03-08400-1100	Life Insurance	25	16	25
03-08400-1300	Retirement	1,800	1,733	2,000
03-08400-1400	Worker's Compensation	50	69	100
03-08400-1500	Unemployment Insurance	25	5	25
TOTAL CONSERVATION DISTRICT		33,700	33,452	34,800
DEBT SERVICE				
03-09150-9200	Interest: Short-Term Notes	61,900	57,364	132,500
03-09160-9000	Principal: Long-Term Notes	71,800	71,800	75,000
03-09170-9000	Principal: Bonded Debt	45,000	45,000	45,000
TOTAL DEBT SERVICE		178,700	174,164	252,500
COUNTY DELEGATION				
03-09300-7400	Delegation Expenses	7,000	3,561	7,000
TOTAL COUNTY DELEGATION		7,000	3,561	7,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
03-04194-5806	Emergency Home	500	(100)	500
03-04194-5807	Mental Health Facility	3,000	(1,231)	1,500
03-04194-5900	Other Board and Care Service	1,200	(289)	2,500
03-04194-5901	Independent Living	500	0	500
03-04194-5902	Individual Service Option	20,700	20,656	18,000
03-04194-6000	Medical Services	12,000	8,971	12,000
03-04194-6100	Diagnostic Evaluation	2,500	1,578	2,000
03-04194-6200	Individual Counseling	1,000	281	1,000
03-04194-6300	Attorney	13,100	13,014	12,000
03-04194-6301	Guardian Ad Litem	500	0	500
03-04194-6400	Home Based Therapeutic Services	20,000	19,507	20,000
03-04194-6405	Crisis Intervention Services	0	(368)	0
03-04194-6406	Outreach and Tracking	4,500	4,098	4,000
03-04194-6500	Parent Aide Services	12,500	8,983	10,000
03-04194-6505	Secure Transportation	4,000	3,632	4,000
03-04194-6600	Private Vehicle Transportation	500	0	500
03-04194-6605	Accompanied Transportation	12,000	5,855	10,000
03-04194-6705	Outpatient Group Counseling	300	39	300
03-04194-6800	Respite Care	1,700	1,582	1,700
03-04194-6805	In-Home Care	500	0	100
03-04194-6900	Supplemental Foster Home Payment	33,000	28,350	35,000
03-04194-7005	Intensive Day Treatment	500	0	100
03-04194-7900	Other Ancillary Service	1,500	898	1,500
TOTAL CHILDREN, YOUTH & FAMILIES		547,200	505,431	572,200
PLACEMENT PREVENTION				
03-04195-5300	Agency Grants	130,800	23,785	130,800
TOTAL PLACEMENT PREVENTION		130,800	23,785	130,800
CORRECTIONS DEPARTMENT				
03-06100-0100	Superintendent's Salary	68,000	65,543	50,000
03-06100-0200	Computer Systems Administrator	8,700	8,134	8,500
03-06100-0300	Sergeants' Salaries	130,700	118,202	156,500
03-06100-0400	Correctional Officers' Salaries	316,200	296,638	362,000
03-06100-0500	Corporals' Salaries	210,600	211,049	207,900
03-06100-0600	Training Salaries	8,600	7,510	100
03-06100-0700	Nurse's Salary	15,200	14,360	17,200
03-06100-0800	In Lieu of Health Benefit	2,000	1,250	2,000
03-06100-0900	Longevity Pay	11,000	9,561	12,500
03-06100-1000	Social Security (FICA)	13,100	12,287	13,900
03-06100-1100	Life Insurance	400	327	400
03-06100-1200	Health Insurance	127,900	123,160	161,000
03-06100-1300	Retirement	61,800	55,093	79,200
03-06100-1400	Worker's Compensation	16,700	16,801	17,000
03-06100-1500	Unemployment Insurance	200	138	300
03-06100-1600	Employee Meals	16,300	14,326	15,500

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
03-06100-1700	Education and Conferences	2,700	1,595	2,000
03-06100-1800	Employee Physicals	600	181	200
03-06100-1900	Training Supplies and Expenses	7,300	8,274	3,500
03-06100-2000	Legal Services/Costs	7,000	6,397	3,000
03-06100-2100	Military Differential	0	0	0
03-06100-2300	Physician Services	18,500	16,640	18,500
03-06100-2500	Medical Services	64,600	64,581	60,000
03-06100-2600	Psych/Rehab/Anger Programs	10,000	8,950	10,000
03-06100-2700	Dental Services	1,500	1,990	1,500
03-06100-2800	Electronic Monitoring Service	6,000	4,414	6,000
03-06100-2900	Hospitalization	6,000	2,416	10,000
03-06100-3600	Administrative Supplies	15,000	15,518	15,000
03-06100-3700	Publications	800	0	100
03-06100-3800	Inmate Clothing	4,500	4,013	5,000
03-06100-3900	Corrections Supplies and Expenses	27,000	27,018	27,000
03-06100-4000	Canteen Supplies	0	0	0
03-06100-4100	Inmate Pay	5,200	5,993	6,000
03-06100-5000	Food/Meals	166,000	163,590	164,500
03-06100-5200	Uniforms	10,000	6,761	8,000
03-06100-5600	Prisoners: Other Institutions	10,000	8,800	10,000
03-06100-6100	Electricity	15,500	16,376	16,300
03-06100-6400	Sewer	3,000	2,912	3,000
03-06100-6500	Fuel	11,000	11,951	13,700
03-06100-6800	Video Arraignment	5,000	4,266	4,500
03-06100-7000	Travel	2,500	1,088	1,000
03-06100-7900	Vehicle Supplies and Expense	1,500	1,006	1,500
03-06100-8100	Building Repairs/Maintenance	21,000	21,965	17,500
03-06100-8200	Equipment Repair/Maintenance Contracts	6,000	4,384	6,000
03-06100-9200	Interest on Bonded Debt	3,200	3,108	1,900
03-06100-9300	Property Liability Insurance	5,600	6,011	7,000
03-06100-9700	New Equipment	6,100	5,965	2,300
03-06100-9900	Retiree Benefits	4,800	4,097	4,400
TOTAL CORRECTIONS DEPARTMENT		1,455,300	1,384,639	1,533,400
CORRECTIONS SPECIAL				
03-06197-9705	Video Surveillance Equipment	0	0	22,000
TOTAL CORRECTIONS SPECIAL		0	0	22,000
COOPERATIVE EXTENSION				
03-08360-0200	Clerical Salaries	43,800	43,136	45,300
03-08360-0900	Longevity Pay	1,000	1,000	1,100
03-08360-1000	Social Security (FICA)	3,400	3,118	3,600
03-08360-1100	Life Insurance	50	31	50
03-08360-1200	Health Insurance	12,600	12,360	13,500
03-08360-1300	Retirement	1,700	1,611	1,900
03-08360-1400	Worker's Compensation	100	108	100

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
03-08360-1500	Unemployment Insurance	50	8	50
03-08360-1700	Education and Conferences	2,000	175	2,000
03-08360-2300	Contracted Services	38,000	38,000	38,000
03-08360-2900	Outside Services	2,500	2,730	2,600
03-08360-3600	Office Supplies and Expenses	7,200	6,426	7,200
03-08360-3800	Postage	1,600	1,276	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,500	2,339	2,500
03-08360-6500	Fuel or Gas	1,000	549	1,200
03-08360-6800	Communications	3,600	3,019	4,600
03-08360-7000	Employees' Travel	18,000	13,416	18,000
03-08360-7100	Council's Travel	1,200	641	1,200
03-08360-7200	Employees' Travel EFNEP	3,500	1,856	3,500
03-08360-8100	Building Maintenance/Repairs	1,100	820	800
03-08360-8200	Equipment Repair/Maintenance Contracts	4,000	3,324	4,000
03-08360-9000	15 Year Loan Payment	15,300	14,950	16,000
03-08360-9300	Property Liability Insurance	500	98	200
03-08360-9700	New Equipment	2,200	2,155	2,200
TOTAL COOPERATIVE EXTENSION		166,900	153,146	171,200
COÖS COUNTY CONSERVATION DISTRICT				
03-08400-0100	Secretarial Salary	27,400	27,281	28,100
03-08400-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-08400-0900	Longevity Pay	1,100	1,100	1,200
03-08400-1000	Social Security (FICA)	2,300	2,248	2,350
03-08400-1100	Life Insurance	25	16	25
03-08400-1300	Retirement	1,800	1,733	2,000
03-08400-1400	Worker's Compensation	50	69	100
03-08400-1500	Unemployment Insurance	25	5	25
TOTAL CONSERVATION DISTRICT		33,700	33,452	34,800
DEBT SERVICE				
03-09150-9200	Interest: Short-Term Notes	61,900	57,364	132,500
03-09160-9000	Principal: Long-Term Notes	71,800	71,800	75,000
03-09170-9000	Principal: Bonded Debt	45,000	45,000	45,000
TOTAL DEBT SERVICE		178,700	174,164	252,500
COUNTY DELEGATION				
03-09300-7400	Delegation Expenses	7,000	3,561	7,000
TOTAL COUNTY DELEGATION		7,000	3,561	7,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
OTHER SPECIAL APPROPRIATIONS				
03-09401-5300	Senior Meals	18,200	18,200	18,200
03-09402-5300	Retired Senior Volunteer Program	14,500	14,500	15,000
03-09404-5300	Community Contact	5,000	5,000	5,000
03-09405-5300	Response Program	4,000	4,000	4,500
03-09406-5300	North Country Alzheimer's Partnership	3,500	3,500	3,500
03-09406-5301	Alzheimer's Respite Community Center	2,000	2,000	2,000
03-09407-5300	North Country Transportation	27,000	27,000	27,000
03-09407-5301	Long Distance Medical Transportation	3,000	3,000	3,000
03-09409-5300	Coös Economic Development	50,000	50,000	50,000
TOTAL OTHER SPECIAL APPROP		127,200	127,200	128,200
TOTAL COUNTY		7,870,200	7,492,601	8,254,550

FARM

04-07100-0100	Farm Salaries	71,700	71,462	76,200
04-07100-0900	Longevity Pay	400	250	400
04-07100-1000	Social Security (FICA)	5,400	4,596	5,300
04-07100-1100	Life Insurance	50	22	50
04-07100-1200	Health Insurance	8,000	7,676	13,500
04-07100-1300	Retirement	4,000	3,951	4,600
04-07100-1400	Worker's Compensation	2,900	2,998	3,100
04-07100-1500	Unemployment Insurance	25	14	25
04-07100-1600	Employee Meals	1,500	1,711	1,600
04-07100-2600	Veterinary Services/Supplies	6,500	7,175	7,500
04-07100-2700	DHIA Expense	2,500	2,530	2,500
04-07100-2800	Breeding Service	4,500	4,776	5,000
04-07100-3600	Administrative Supplies and Expenses	5,000	4,727	5,200
04-07100-3700	Gasoline/Diesel/Oil	6,500	6,356	9,000
04-07100-3800	Sawdust/Bedding	2,500	2,400	5,000
04-07100-3900	Farm Supplies and Expenses	12,500	12,302	12,500
04-07100-6100	Electricity/Utilities	2,500	2,456	2,700
04-07100-7000	Travel	500	234	500
04-07100-7400	Seed and Plants	1,100	64	2,500
04-07100-7500	Fertilizer and Lime	6,500	6,501	7,800
04-07100-7600	Sprays and Dust	2,300	2,275	3,000
04-07100-7700	Dairy Concentrates: Feeds	78,000	77,709	80,000
04-07100-7900	Feeds: Other	5,000	4,455	10,000
04-07100-8000	Equipment Repair	12,500	12,638	12,500
04-07100-8100	Building Maintenance/Repair	12,700	12,631	7,500
04-07100-8200	Vehicle Repair	3,000	2,311	4,000
04-07100-8500	Real Estate Taxes	7,200	7,000	7,200
04-07100-8600	Land Rental	225	300	225
04-07100-9100	Interest: Capital Loans	400	361	200
04-07100-9300	Property Liability Insurance	1,300	1,315	1,100
04-07100-9700	New Equipment	500	514	2,800

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
04-07100-9900	Retiree Benefits	1,800	1,819	2,100
TOTAL FARM		269,500	265,532	295,600
FARM SPECIALS				
04-09257-9701	Erosion Control Project	10,000	0	0
04-09257-9711	Manure Pit	7,500	7,135	13,000
TOTAL FARM SPECIALS		17,500	7,135	13,000
FEDERAL FUNDS				
05-08100-3300	CDBG: Economic Development	500,000	0	500,000
TOTAL FEDERAL FUNDS		500,000	0	500,000
UNINCORPORATED PLACES				
GENERAL GOVERNMENT				
06-09500-0100	Commissioners' Salaries	2,550	2,550	2,550
06-09500-0200	Employees' Salaries	27,000	26,597	28,700
06-09500-0900	Longevity Pay	200	125	200
06-09500-1000	Social Security (FICA)	2,300	2,077	2,400
06-09500-1100	Life Insurance	50	20	50
06-09500-1200	Health Insurance	6,100	5,667	6,500
06-09500-1300	Retirement	1,700	1,577	2,000
06-09500-1400	Worker's Compensation	2,800	2,378	2,800
06-09500-1700	Education and Conferences	300	30	500
06-09500-2100	Contracted Services	6,200	6,405	5,700
06-09500-2200	Tax Map Maintenance	900	1,775	1,400
06-09500-2300	Legal Services	500	0	500
06-09500-2400	Audit Expense	5,500	5,315	3,500
06-09500-3600	Office Supplies and Expenses	1,000	935	1,000
06-09500-3700	Printing Expense	0	0	500
06-09500-3800	Dues and Memberships	2,400	879	2,400
06-09500-7000	Travel	900	625	1,000
06-09500-8200	Equipment Repair/Maintenance Contracts	2,600	3,006	2,500
06-09500-9300	Property Liability Insurance	200	30	100
06-09500-9700	New Equipment	1,500	1,501	500
TOTAL GENERAL GOVERNMENT		64,700	61,490	64,800
CEMETERIES				
06-09501-2917	Cemetery Maintenance: Wentworth Loc	500	400	2,500
TOTAL CEMETERIES		500	400	2,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
PLANNING AND ZONING				
06-09510-3700	Printing Expense	2,000	0	2,000
06-09510-6700	Advertising	500	33	500
06-09510-7000	Travel	1,000	208	1,000
TOTAL PLANNING AND ZONING		3,500	241	3,500
PERAMBULATION				
06-09515-2910	Town Line: Millsfield	700	1,202	0
06-09515-2911	Town Line: Odell	400	0	0
TOTAL PERAMBULATION		1,100	1,202	0
FOREST AND LANDS MANAGEMENT				
06-09520-2901	Contracted Services: Atkinson/Gilmanston	2,100	2,100	2,400
06-09520-2902	Contracted Services: Bean's Purchase	7,500	7,500	8,150
06-09520-2903	Contracted Services: Cambridge	5,500	5,500	6,350
06-09520-2920	Contracted Services: Chandler's Purchase	200	200	250
06-09520-2904	Contracted Services: Crawford's Purchase	1,100	1,100	1,000
06-09520-2905	Contracted Services: Dix's Grant	2,300	2,300	2,500
06-09520-2906	Contracted Services: Dixville	5,600	5,600	6,100
06-09520-2907	Contracted Services: Erving's Grant	420	420	450
06-09520-2908	Contracted Services: Green's Grant	420	420	500
06-09520-2909	Contracted Services: Martin's Location	420	420	450
06-09520-2910	Contracted Services: Millsfield	5,040	5,040	5,700
06-09520-2911	Contracted Services: Odell	5,340	5,340	5,400
06-09520-2912	Contracted Services: Pinkham's Grant	430	430	500
06-09520-2913	Contracted Services: Sargent's Purchase	3,000	3,000	3,150
06-09520-2914	Contracted Services: Second College Grant	4,950	4,950	5,200
06-09520-2915	Contracted Services: Success	6,380	6,380	7,300
06-09520-2916	Contracted Services: Thompson/Meserve	2,100	2,100	2,300
06-09520-2917	Contracted Services: Wentworth Location	2,200	2,200	2,300
TOTAL FOREST AND LANDS MGMT		55,000	55,000	60,000
PUBLIC SAFETY				
06-09530-4108	Police: Green's Grant	300	290	300
06-09530-4112	Police: Pinkham's Grant	700	715	700
TOTAL PUBLIC SAFETY		1,000	1,005	1,000
DISPATCH SERVICES				
06-09531-2906	Dispatch Services: Dixville	1,000	1,000	1,000
06-09531-2910	Dispatch Services: Millsfield	1,000	1,000	1,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
06-09531-2917	Dispatch Services: Wentworth Location	1,000	1,000	1,000
TOTAL DISPATCH SERVICES		3,000	3,000	3,000
FIRE PROTECTION SERVICES				
06-09532-2903	Fire: Cambridge	500	0	500
06-09532-2906	Fire: Dixville	500	0	500
06-09532-2908	Fire: Green's Grant	1,500	(200)	1,500
06-09532-2909	Fire: Martin's Location	500	460	500
06-09532-2910	Fire: Millsfield	500	0	500
06-09532-2911	Fire: Odell	500	0	500
06-09532-2912	Fire: Pinkham's Grant	7,500	1,740	7,500
06-09532-2915	Fire: Success	3,500	3,000	3,500
06-09532-2916	Fire: Thompson/Meserve Purchase	0	470	1,000
06-09532-2917	Fire: Wentworth Location	1,000	0	1,000
TOTAL FIRE PROTECTION SERVICES		16,000	5,470	17,000
BRIDGES AND ROADS				
06-09540-2910	Bridges and Roads: Millsfield	2,500	2,469	2,500
06-09540-2915	Bridges and Roads: Success	2,500	2,500	2,500
TOTAL BRIDGES AND ROADS		5,000	4,969	5,000
SANITATION				
06-09550-2908	Solid Waste: Green's Grant	3,500	2,668	3,600
06-09550-2912	Solid Waste: Pinkham's Grant	17,500	14,116	16,000
06-09550-2913	Solid Waste: Sargent's Purchase	700	538	700
06-09550-2915	Solid Waste: Success	900	1,139	1,500
06-09551-2903	Solid Waste: Cambridge	3,900	3,068	3,500
06-09551-2905	Solid Waste: Dix's Grant	800	614	800
06-09551-2910	Solid Waste: Millsfield	3,900	3,068	3,400
06-09551-2914	Solid Waste: Second College Grant	800	614	700
06-09551-2917	Solid Waste: Wentworth Location	6,200	4,917	5,600
TOTAL SANITATION		38,200	30,741	35,800
HEALTH				
06-09560-2408	Ambulance: Green's Grant	4,800	4,800	5,100
06-09560-2409	Ambulance: Martin's Location	1,000	984	1,100
06-09560-2412	Ambulance: Pinkham's Grant	6,600	6,595	7,000
06-09561-2404	Ambulance: Crawford's Purchase	100	75	100
06-09561-2413	Ambulance: Sargent's Purchase	650	630	650
06-09561-2416	Ambulance: Thompson/Meserve Purchase	800	795	800
06-09562-2401	Ambulance: Atkinson/Gilmanton	400	400	400
06-09562-2403	Ambulance: Cambridge	400	400	400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
06-09563-2405	Ambulance: Dix's Grant	400	400	400
06-09563-2406	Ambulance: Dixville	2,200	2,150	2,200
06-09563-2410	Ambulance: Millsfield	700	400	700
06-09563-2414	Ambulance: Second College Grant	400	400	400
06-09563-2417	Ambulance: Wentworth Location	950	400	950
TOTAL HEALTH		19,400	18,429	20,200
EDUCATION				
06-09580-1703	Tuition: Cambridge - Elementary	2,400	2,359	0
06-09580-1706	Tuition: Dixville - Elementary	14,800	14,770	18,100
06-09580-1710	Tuition: Millsfield - Elementary	2,000	2,433	16,000
06-09580-1717	Tuition: Wentworth - Elementary	21,400	21,361	15,800
06-09580-1803	Tuition: Cambridge - Secondary	5,500	0	0
06-09580-1806	Tuition: Dixville - Secondary	4,000	4,561	8,600
06-09580-1810	Tuition: Millsfield - Secondary	14,000	13,585	7,200
06-09580-1817	Tuition: Wentworth - Secondary	14,000	14,731	15,800
06-09581-7003	Transportation: Cambridge - Elementary	1,200	1,031	0
06-09581-7006	Transportation: Dixville - Elementary	3,500	3,362	3,500
06-09581-7010	Transportation: Millsfield - Elementary	1,800	1,394	3,500
06-09581-7017	Transportation: Wentworth - Elementary	8,100	7,982	3,500
06-09581-8003	Transportation: Cambridge - Secondary	1,800	0	0
06-09581-8006	Transportation: Dixville - Secondary	1,000	1,452	3,500
06-09581-8010	Transportation: Millsfield - Secondary	3,500	3,438	1,800
06-09581-8017	Transportation: Wentworth - Secondary	7,000	2,617	7,000
06-09583-2817	Special Services: Wentworth - Elementary	1,000	958	0
06-09583-2910	Special Services: Millsfield - Secondary	12,000	5,278	6,000
TOTAL EDUCATION		119,000	101,310	110,300
COUNTY TAXES				
06-09590-5301	County Tax: Atkinson/Gilmanton	3,350	2,742	2,800
06-09590-5321	County Tax: Bean's Grant	50	2	50
06-09590-5302	County Tax: Bean's Purchase	400	63	150
06-09590-5303	County Tax: Cambridge	27,600	27,447	27,500
06-09590-5320	County Tax: Chandler's Purchase	100	128	200
06-09590-5304	County Tax: Crawford's Purchase	700	558	600
06-09590-5305	County Tax: Dix's Grant	3,700	3,185	3,200
06-09590-5306	County Tax: Dixville	85,700	80,892	80,900
06-09590-5307	County Tax: Erving's Grant	400	380	400
06-09590-5308	County Tax: Green's Grant	11,600	14,797	14,800
06-09590-5322	County Tax: Kilkenny	100	53	100
06-09590-5309	County Tax: Martin's Location	100	104	100
06-09590-5310	County Tax: Millsfield	23,600	20,454	20,500
06-09590-5311	County Tax: Odell	7,800	7,826	7,900
06-09590-5312	County Tax: Pinkham's Grant	15,300	11,400	11,400
06-09590-5313	County Tax: Sargent's Purchase	24,800	12,837	12,900
06-09590-5314	County Tax: Second College Grant	7,100	5,837	5,900

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
06-09590-5315	County Tax: Success	38,800	26,660	26,700
06-09590-5316	County Tax: Thompson/Meserve Purchase	21,800	21,318	21,400
06-09590-5317	County Tax: Wentworth Location	27,200	29,864	29,900
TOTAL COUNTY TAXES		300,200	266,547	267,400
STATE EDUCATION TAXES				
06-09595-5301	State Education Tax: Atkinson/Gilmanton	2,600	2,605	2,600
06-09595-5302	State Education Tax: Bean's Purchase	300	304	300
06-09595-5303	State Education Tax: Cambridge	20,700	18,553	21,300
06-09595-5320	State Education Tax: Chandler's Purchase	100	66	100
06-09595-5304	State Education Tax: Crawford's Purchase	600	551	600
06-09595-5305	State Education Tax: Dix's Grant	2,900	2,902	2,900
06-09595-5306	State Education Tax: Dixville	64,900	63,281	66,700
06-09595-5307	State Education Tax: Erving's Grant	300	314	300
06-09595-5308	State Education Tax: Green's Grant	8,700	8,953	9,000
06-09595-5310	State Education Tax: Millsfield	17,900	9,876	18,400
06-09595-5311	State Education Tax: Odell	6,000	6,106	6,100
06-09595-5312	State Education Tax: Pinkham's Grant	11,300	11,579	11,600
06-09595-5313	State Education Tax: Sargent's Purchase	18,900	19,373	19,400
06-09595-5314	State Education Tax: Second College Grant	5,400	5,544	5,600
06-09595-5315	State Education Tax: Success	29,500	30,231	30,300
06-09595-5316	State Education Tax: Thompson/Meserve	16,600	17,008	17,000
06-09595-5317	State Education Tax: Wentworth Location	20,500	2,439	21,100
TOTAL STATE EDUCATION TAXES		227,200	199,685	233,300
PROPERTY TAX ABATEMENT				
06-09596-5315	Property Tax Abatement: Success	0	212	1,500
06-09596-5317	Property Tax Abatement: Wentworth	0	730	0
TOTAL PROPERTY TAX ABATEMENT		0	942	1,500
CONTINGENCY ACCOUNTS				
06-09800-1003	Contingency Account: Cambridge	1,400	0	5,000
06-09800-1006	Contingency Account: Dixville	0	0	5,000
06-09800-1008	Contingency Account: Green's Grant	5,000	0	5,000
06-09800-1010	Contingency Account: Millsfield	5,000	0	5,000
06-09800-1012	Contingency Account: Pinkham's Grant	5,000	0	5,000
06-09800-1017	Contingency Account: Wentworth Location	1,200	0	5,000
TOTAL CONTINGENCY ACCOUNTS		17,600	0	30,000
TOTAL UNINCORPORATED PLACES		871,400	750,431	855,300

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 EXPENDITURES	PROPOSED 2005 BUDGET
COOS COUNTY RECYCLING CENTER				
07-09100-0100	Supervisor Salary	31,400	30,673	37,700
07-09100-0200	Employee Salary	12,500	0	0
07-09100-0900	Longevity Pay	700	0	0
07-09100-1000	Social Security (FICA)	1,500	395	600
07-09100-1100	Life Insurance	25	16	25
07-09100-1200	Health Insurance	9,800	10,681	12,700
07-09100-1300	Retirement	2,700	2,401	3,650
07-09100-1400	Worker's Compensation	2,200	1,956	2,000
07-09100-1500	Unemployment Insurance	25	8	25
07-09100-3900	Recycling Supplies and Expenses	6,000	4,821	6,000
07-09100-6100	Electricity	1,700	1,567	1,700
07-09100-6500	Fuel	1,800	2,169	2,100
07-09100-6800	Communications	500	504	500
07-09100-7900	Equipment Repairs and Expenses	12,300	12,225	8,000
07-09100-8100	Building/Grounds Maintenance	5,000	5,719	8,000
07-09100-9300	Property Liability Insurance	550	553	600
07-09100-9700	New Equipment	14,300	5,965	6,500
07-09100-9800	NH the Beautiful Grant	3,500	0	0
TOTAL RECYCLING CENTER		106,500	79,653	90,100
TRANSFER STATION				
08-09200-0100	Operator's Salary	15,500	14,526	16,400
08-09200-1000	Social Security (FICA)	1,300	1,111	1,300
08-09200-1300	Retirement	50	0	50
08-09200-1400	Worker's Compensation	700	732	800
08-09200-1500	Unemployment Insurance	50	3	50
08-09200-3900	Transfer Station Supplies and Expenses	500	107	400
08-09200-6100	Electricity	500	462	550
08-09200-6500	Fuel	450	205	400
08-09200-6800	Communications	400	402	400
08-09200-7900	Equipment Repairs and Expenses	200	0	200
08-09200-9300	Property Liability Insurance	50	18	50
TOTAL TRANSFER STATION		19,700	17,565	20,600
TOTAL APPROPRIATIONS		23,848,850	22,279,468	24,592,050

BUDGET PROPOSAL - REVENUES

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
SERVICES TO RESIDENTS				
01-05021-0000	Medicaid New Hampshire	3,200,000	2,825,935	3,237,000
01-05022-0000	Private Pay	384,000	734,003	438,000
01-05023-0000	Medicaid Other States	47,000	93,759	92,500
01-05029-0000	Respite Care: Medicaid	3,000	4,530	3,000
01-05030-0000	Respite Care: Private	3,000	3,300	3,000
TOTAL SERVICES TO RESIDENTS		3,637,000	3,661,527	3,773,500
SERVICES TO OTHERS				
01-05040-0000	Sale of Meals: Employees	10,000	9,197	9,000
01-05041-0000	Sale of Meals: Guests	1,000	1,040	1,000
01-05042-0000	Sale of Meals: Inmates	149,000	163,590	164,500
01-05043-0000	Sale of Meals: DOC/Farm Staff	18,000	16,036	17,100
01-05044-0000	Laundry Services: DOC	10,000	12,067	11,000
01-05045-0000	Maintenance Services: DOC	4,500	7,662	5,000
01-05046-0000	Administrative Services: DOC/Farm	12,000	12,982	12,000
TOTAL SERVICES TO OTHERS		204,500	222,574	219,600
QUALITY INCENTIVE PROGRAM				
01-05050-0000	NH Quality Incentive Payment	360,000	1,154,114	731,500
TOTAL QUALITY INCENTIVE PROGRAM		360,000	1,154,114	731,500
TOTAL WS NURSING HOSPITAL		4,201,500	5,038,215	4,724,600
BERLIN NURSING HOME				
02-05521-0000	Medicaid New Hampshire	4,206,700	4,146,834	4,305,000
02-05522-0000	Private Pay	384,300	662,790	372,300
02-05524-0000	Sale of Meals: Guests	1,500	1,678	1,500
02-05525-0000	Sale of Meals: Employees	6,500	6,068	5,500
02-05526-0000	Miscellaneous Income	0	0	0
02-05550-0000	NH Quality Incentive Payment	480,000	1,639,887	875,900
TOTAL BERLIN NURSING HOME		5,079,000	6,457,256	5,560,200

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
COUNTY GOVERNMENT				
TAXES AND SERVICES				
03-04000-0001	Medicaid Proportional Payment	1,100,000	801,533	700,000
03-04001-0000	County Tax	9,427,250	9,427,250	7,979,250
TOTAL TAXES AND SERVICES		10,527,250	10,228,783	8,679,250
REGISTER OF DEEDS				
03-04011-0000	Register of Deeds Fees	250,000	422,498	300,000
03-04011-0001	Deeds: Surcharge Account	15,000	15,000	15,000
TOTAL REGISTER OF DEEDS		265,000	437,498	315,000
SHERIFF'S DEPARTMENT				
03-04010-0000	Sheriff: Court Security	82,500	97,456	95,700
03-04012-0100	Sheriff: Forest Service Contracts	25,000	26,040	25,000
03-04012-0300	Sheriff: Special Details	20,000	26,962	20,000
03-04014-0000	Sheriff: Juvenile Transports	15,000	18,672	15,000
03-04015-0000	Sheriff: Civil Process Fees	50,000	60,846	50,000
03-04017-0000	Sheriff: Bulletproof Vests	500	0	500
03-04019-0000	Sheriff: OHRV Patrol Grant	5,800	4,158	5,800
03-04020-0000	Sheriff: Homeland II Grant	11,000	0	11,000
03-04021-0000	Sheriff: Highway Safety Grant	5,000	5,328	0
TOTAL SHERIFF'S DEPARTMENT		214,800	239,462	223,000
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04013-0100	Victim/Witness Advocacy Program	25,000	36,304	30,000
TOTAL VICTIM/WITNESS ADVOCACY		25,000	36,304	30,000
COUNTY ATTORNEY				
03-04013-0200	Prosecutor's Grant	25,300	24,427	25,000
TOTAL COUNTY ATTORNEY		25,300	24,427	25,000
CORRECTIONS DEPARTMENT				
03-06040-0000	Corrections: Board and Room	2,000	110	500
03-06041-0000	Corrections: Electronic Monitoring Fees	7,500	8,334	6,000
03-06042-0000	Corrections: Anger Management Program	2,500	0	100
03-06090-0000	Corrections: Miscellaneous Income	15,000	21,900	15,000
TOTAL CORRECTIONS DEPARTMENT		27,000	30,344	21,600

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
INVESTMENTS				
03-09061-0000	Interest: Savings and CD's	55,000	49,233	40,000
03-09062-0000	Interest: Delinquent Taxes	100	725	100
03-09063-0000	Proceeds: Long-Term Notes	145,100	144,100	79,500
03-09064-0000	Interest: Workers' Compensation	20,000	6,586	10,000
	TOTAL INVESTMENTS	220,200	200,644	129,600
STATE ASSISTANCE PROGRAMS				
03-09072-0000	DCYF Incentive Funds	130,800	130,795	130,800
	TOTAL STATE ASSISTANCE PROGRAMS	130,800	130,795	130,800
OTHER REVENUES				
03-09093-0000	Federal Lands: PILT	125,000	127,032	127,000
03-09097-0000	Refunds: Prior Year Expense	10,000	58,836	10,000
03-09098-0000	Miscellaneous Income	500	11,816	500
03-09099-0000	Surplus to Reduce Taxes	1,256,000	1,256,000	2,900,000
	TOTAL OTHER REVENUES	1,391,500	1,453,684	3,037,500
	TOTAL COUNTY GOVERNMENT	12,826,850	12,781,940	12,591,750
FARM				
04-07050-0000	Sale of Milk	215,000	297,084	230,000
04-07052-0000	Sale of Livestock	8,500	14,740	10,000
04-07053-0000	Sale of Produce	100	268	100
04-07059-0000	Miscellaneous Income	5,000	9,761	5,000
04-07060-0000	Connecticut River Grant	10,000	8,900	0
04-07061-0000	Manure Pit Grant	2,500	2,500	2,500
	TOTAL FARM	241,100	333,254	247,600
FEDERAL FUNDS				
05-08006-0000	CDBG: Economic Development	500,000	0	500,000
	TOTAL FEDERAL FUNDS	500,000	0	500,000

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
UNINCORPORATED PLACES				
MOTOR VEHICLE FEES				
06-09600-1103	MV Fees: Cambridge	1,500	2,178	1,500
06-09600-1106	MV Fees: Dixville	12,000	10,276	10,000
06-09600-1108	MV Fees: Green's Grant	8,000	8,079	8,000
06-09600-1110	MV Fees: Millsfield	2,500	1,931	2,000
06-09600-1112	MV Fees: Pinkham's Grant	5,500	6,383	6,000
06-09600-1115	MV Fees: Success	0	115	100
06-09600-1117	MV Fees: Wentworth Location	6,000	8,596	5,000
TOTAL MOTOR VEHICLE FEES		35,500	37,559	32,600
NEW HAMPSHIRE SHARED REVENUES				
06-09600-1201	NH Shared Revenues: Atkinson/Gilmanton	40	40	40
06-09600-1202	NH Shared Revenues: Bean's Purchase	550	550	550
06-09600-1203	NH Shared Revenues: Cambridge	360	360	360
06-09600-1204	NH Shared Revenues: Crawford's Purchase	90	90	90
06-09600-1205	NH Shared Revenues: Dix's Grant	90	90	90
06-09600-1206	NH Shared Revenues: Dixville	1,250	1,250	1,250
06-09600-1207	NH Shared Revenues: Erving's Grant	40	40	40
06-09600-1208	NH Shared Revenues: Green's Grant	140	140	140
06-09600-1209	NH Shared Revenues: Martin's Location	40	40	40
06-09600-1210	NH Shared Revenues: Millsfield	450	450	450
06-09600-1211	NH Shared Revenues: Odell	400	400	400
06-09600-1212	NH Shared Revenues: Pinkham's Grant	450	450	450
06-09600-1213	NH Shared Revenues: Sargent's Purchase	400	400	400
06-09600-1214	NH Shared Revenues: Second College Grant	180	180	180
06-09600-1215	NH Shared Revenues: Success	630	630	630
06-09600-1216	NH Shared Revenues: Thompson/Meserve	450	450	450
06-09600-1217	NH Shared Revenues: Wentworth Location	740	829	740
TOTAL NH SHARED REVENUES		6,300	6,389	6,300
ROOMS AND MEALS TAX				
06-09600-1302	Rooms and Meals Tax: Bean's Purchase	0	66	100
06-09600-1303	Rooms and Meals Tax: Cambridge	200	330	200
06-09600-1306	Rooms and Meals Tax: Dixville	500	991	500
06-09600-1310	Rooms and Meals Tax: Millsfield	300	496	300
06-09600-1316	Rooms and Meals Tax: Thompson	0	66	100
06-09600-1317	Rooms and Meals Tax: Wentworth Location	1,000	1,322	1,000
TOTAL ROOMS AND MEALS TAX		2,000	3,271	2,200

COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
PROPERTY TAXES				
06-09600-1401	Property Taxes: Atkinson/Gilmanton	0	0	0
06-09600-1406	Property Taxes: Dixville	0	101,810	0
06-09600-1407	Property Taxes: Erving's Grant	0	851	0
06-09600-1408	Property Taxes: Green's Grant	0	20,368	0
06-09600-1410	Property Taxes: Millsfield	0	6,352	0
06-09600-1412	Property Taxes: Pinkham's Grant	0	27,360	0
06-09600-1413	Property Taxes: Sargent's Purchase	0	(170)	0
06-09600-1415	Property Taxes: Success	0	34,956	0
06-09600-1416	Property Taxes: Thompson/Meserve	0	12,804	0
06-09600-1417	Property Taxes: Wentworth Location	0	52,791	0
TOTAL PROPERTY TAXES		0	257,122	0
TIMBER TAXES				
06-09600-1501	Timber Taxes: Atkinson/Gilmanton	8,800	7,236	16,200
06-09600-1503	Timber Taxes: Cambridge	126,000	62,906	104,300
06-09600-1505	Timber Taxes: Dix's Grant	8,000	19,117	6,600
06-09600-1506	Timber Taxes: Dixville	17,000	8,390	53,700
06-09600-1510	Timber Taxes: Millsfield	23,000	50,139	35,100
06-09600-1511	Timber Taxes: Odell	8,000	43,488	3,600
06-09600-1514	Timber Taxes: Second College Grant	4,000	26,258	5,400
06-09600-1515	Timber Taxes: Success	2,700	3,632	60,100
06-09600-1517	Timber Taxes: Wentworth Location	0	0	15,000
06-09600-1524	Timber Taxes: National Forest Places	3,000	7,033	0
TOTAL TIMBER TAXES		200,500	228,199	300,000
PAYMENTS IN LIEU OF TAXES				
06-09600-1606	State PILT: Dixville	100	103	100
06-09600-1612	AMC PILT: Pinkham's Grant	0	13,723	0
06-09600-1613	AMC PILT: Sargent's Purchase	0	1,374	0
06-09600-1615	AVRRDD PILT: Success	5,000	8,000	8,000
06-09600-1617	State PILT: Wentworth Location	300	241	300
TOTAL PILTS		5,400	23,442	8,400
FEDERAL PAYMENT IN LIEU OF TAXES				
06-09600-1821	Federal PILT: Bean's Grant	100	100	100
06-09600-1802	Federal PILT: Bean's Purchase	11,000	11,000	11,000
06-09600-1820	Federal PILT: Chandler's Purchase	400	400	400
06-09600-1804	Federal PILT: Crawford's Purchase	3,600	3,600	3,600
06-09600-1808	Federal PILT: Green's Grant	3,000	3,017	3,000
06-09600-1822	Federal PILT: Kilkenney	100	100	100
06-09600-1809	Federal PILT: Martin's Location	1,100	1,100	1,100
06-09600-1812	Federal PILT: Pinkham's Grant	3,300	3,388	3,400

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
06-09600-1813	Federal PILT: Sargent's Purchase	22,600	23,191	23,200
06-09600-1816	Federal PILT: Thompson/Meserve	15,800	16,255	16,300
TOTAL FEDERAL PILT		61,000	62,151	62,200
US FISH & WILDLIFE SERVICE - PILT				
06-09600-1903	USFWS PILT: Cambridge	700	681	700
06-09600-1917	USFWS PILT: Wentworth Location	6,000	6,119	6,000
TOTAL USFWS - PILT		6,700	6,800	6,700
LAND USE CHANGE TAX				
06-09600-2010	Land Use Change Tax: Millsfield	0	5,050	0
TOTAL LAND USE CHANGE TAX		0	5,050	0
PLANNING BOARD FEES				
06-09600-2101	Planning Board Fees: Atkinson/Gilmanton	0	0	0
06-09600-2103	Planning Board Fees: Cambridge	0	90	0
06-09600-2105	Planning Board Fees: Dix's Grant	0	10	0
06-09600-2106	Planning Board Fees: Dixville	0	0	0
06-09600-2107	Planning Board Fees: Erving's Grant	0	0	0
06-09600-2108	Planning Board Fees: Green's Grant	0	0	0
06-09600-2110	Planning Board Fees: Millsfield	0	25	0
06-09600-2111	Planning Board Fees: Odell	0	205	0
06-09600-2113	Planning Board Fees: Sargent's Purchase	0	0	0
06-09600-2114	Planning Board Fees: Second College Grant	0	0	0
06-09600-2115	Planning Board Fees: Success	0	110	0
06-09600-2116	Planning Board Fees: Thompson/Meserve	0	25	0
06-09600-2117	Planning Board Fees: Wentworth Location	0	50	0
TOTAL PLANNING BOARD FEES		0	515	0
TRANSFERS AND TAXES				
06-09600-8100	Unincorporated Places School Tax	106,600	0	110,300
06-09600-8200	Unincorporated Places Municipal Tax	(80,000)	0	(174,100)
06-09600-8300	Unincorporated Places County Tax	300,200	0	267,400
06-09600-8800	Unincorporated Places State Education Tax	227,200	193,564	233,300
TOTAL TRANSFERS AND TAXES		554,000	193,564	436,900
UP INTEREST, FEES, COSTS ON TAXES				
06-09600-8306	UP Interest, Fees & Costs: Dixville	0	70	0
06-09600-8308	UP Interest, Fees & Costs: Green's Grant	0	0	0
06-09600-8309	UP Interest, Fees & Costs: Martin's Location	0	0	0

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	04 APPROVED BUDGET	12/31/04 REVENUES	PROPOSED 2005 BUDGET
06-09600-8310	UP Interest, Fees & Costs: Millsfield	0	37	0
06-09600-8312	UP Interest, Fees & Costs: Pinkham's	0	0	0
06-09600-8313	UP Interest, Fees & Costs: Sargent's	0	0	0
06-09600-8314	UP Interest, Fees & Costs: Second College	0	0	0
06-09600-8315	UP Interest, Fees & Costs: Success	0	206	0
06-09600-8316	UP Interest, Fees & Costs: Thompson	0	0	0
06-09600-8317	UP Interest, Fees & Costs: Wentworth Loc	0	609	0
06-09600-8500	UP Interest on Special Revenue Fund	0	921	0
06-09600-8600	Sale of Documents	0	124	0
TOTAL UP INTEREST, FEES, COSTS		0	1,966	0
TOTAL UNINCORPORATED PLACES		871,400	826,028	855,300
COÖS COUNTY RECYCLING CENTER				
07-09051-0000	Interest on Equipment Fund	0	265	0
07-09052-0000	Municipal Reimbursements	58,000	58,000	40,100
07-09053-0000	Transfer from Savings	0	0	0
07-09055-0000	Sale of Cardboard/Newspapers/Magazines	0	29,749	0
07-09056-0000	Sale of Aluminum/Tin	0	12,224	0
07-09057-0000	Sale of Plastics	0	12,240	0
07-09058-0000	Sale of Returnables	0	10,550	0
07-09059-0000	Surplus to Reduce Municipal Reimbursement	45,000	45,000	50,000
07-09060-0000	NH the Beautiful Grant	3,500	0	0
TOTAL RECYCLING CENTER		106,500	168,028	90,100
TRANSFER STATION				
08-09080-0000	Town Reimbursements	22,500	22,500	22,500
TOTAL TRANSFER STATION		22,500	22,500	22,500
TOTAL REVENUES		23,848,850	25,627,222	24,592,050

COÖS COUNTY DELEGATION
ANNUAL BUDGET MEETING
Coös County Nursing Home, Berlin, NH
March 13, 2004

Present: Reps. John Tholl-Chair; Eric Stohl-Vice Chair; Fred King-Clerk; Reps: Mark Brady, Larry Guay, Ed Mears, Dick Poulin, Leighton Pratt, Herb Richardson, Robert Theberge, and David Woodward. Also present County Commissioners Thomas Corrigan and Burnham "Bing" Judd; County Administrator Suzanne Collins, County Attorney Pierre Morin, Office Administrator Gail Coletti, Corrections Superintendent Norman Brown, Sheriff Al Tardif, Berlin Nursing Home Administrator Jeannette Morneau, Victim/Witness Coordinator Sonya Shaffaval, Registrar Carole Lamirande, Extension Coordinator Sue Buteau, representatives of agencies supported by the County, members of the press and the public.

Chairman Tholl called the meeting to order at 10:07 am. He asked for a motion to approve the delegation minutes of 11/7/03 and 12/6/03. Rep. King made the motion, Rep. Stohl seconded. All approved on a voice vote 11-0.

Chairman Tholl went over the 4th quarter financial statements of Coös County beginning with the expenditure line items. Rep. Woodward asked if there were any outstanding items and Sue replied that everything was closed. The Chair went over the 4th quarter revenue line items, the unincorporated places expenditures and revenues. There were no questions. The Chair asked for a motion to accept the 4th quarter expenditures and revenues Rep. King made the motion, Rep. Richardson seconded. The clerk called the roll. All approved 11-0.

At this time, the Chair turned the meeting over to Sue Collins, County Administrator, for her opening remarks. Sue welcomed everyone to the Annual Coös County Budget Meeting on behalf of the Commissioners.

She explained that three months have passed since the Public Hearing on this budget and in that time the nursing home sub-committee has met, negotiations have been completed between the County and its two unions, independent auditors completed the County's first GASB34 audit, the ProShare funds for 2003 are in the bank and the Commissioners and Department Heads have revisited each and every line item in the budget.

At the Public Hearing in December, the budget contained no wage and benefit adjustments for county employees, the unencumbered fund balance was a big unknown, and every county commissioner and administrator in New Hampshire was dreading the rejection of Medicaid State Plan Amendments by the Centers for Medicare and Medicaid. Some progress has been made and is reflected in this budget.

During mid-December and much of February, the county's independent auditors were on site to conduct the 2003 audit and confirmed that the unencumbered fund balance for 2003 was \$1,256,000. The Commissioners recommend using it all to reduce property taxes.

AFSCME, the SEA and the Commissioners have ratified contracts. Cost items relative to these Collective Bargaining Agreements must be voted on by the Delegation.

Sue explained the ProShare line item that has a significant impact on the budget. In March 2003, the county received \$167,355 from an enhanced claim the state had filed retroactively for 2001. When the County was preparing to close its books for 2003 in mid-January, the counties were 99% sure that the State Plan Amendment for 2003 ProShare would be approved by CMS because the Governor had a handshake deal with Health & Human Services Secretary Thompson. An account receivable for \$876,917 was set up based on an estimate provided by the finance division of NH HHS. The revenue

was posted to 2003. The actual funds were transferred from the State to the counties on February 19. A total of \$850,203 was received. On Wednesday, March 10th the County received a letter from Commissioner John Stephen stating that the 2003 ProShare draw down was eligible for the temporary Federal Medicaid Assistance Percentage of 52.95% and so an additional \$50,162 was received.

The budget presented in December showed an estimate of \$600,000 ProShare for 2004. The Commissioners adjusted that to \$1,100,000. The early estimate provided by HHS is for \$1,227,684 but Sue explained that the Board preferred to err on the side of conservative estimates.

Sue then spoke about the Collective Bargaining Agreement with AFSCME. The County historically has negotiated three-year contracts with language items agreed upon for 3-years and cost items negotiated annually. For the contract expiring 12/31/2003, negotiations began on September 15, 2003. After several bargaining sessions, the County and union agreed on terms and conditions for the next 3-years on January 20, 2004. On February 25th the Commissioners approved the negotiated Collective Bargaining Agreement and on February 26th the union ratified the contract 48-0.

A summary of what the Delegation was being asked to vote on was presented.

1. A 3-Year Contract January 2004-December 2006 on both language and cost items. This type of contract is customary for public employees. However, it provides protection to both the county and employees from any erratic economic swings. Wage increases will be tied to the Consumer Price Index protecting employees against deflation with a 2% floor and protecting the county from out of control inflation with a 3.5% cap on increases. For this year, the CPI - Boston Area Market is 3.7% (July 31, 2003) but due to the agreed upon cap, the County Commissioners are recommending a 3.5% wage increase.
2. Two premium holidays were added, Independence Day and Labor Day.
3. Health insurance with the employees paying 15% of single plans and 25% of 2-person and family plans.
4. An increase in training responsibility pay from \$.50 to \$1. The training period is generally 2 to 3 weeks. With very low turnover, this is not a costly item for the county. Last year the County paid \$1,300 for the entire year at CCHN Berlin.

The total cost of the AFSCME package was presented in detail totaling \$165,700.

Rep. Brady asked why the insurance increase was so high. Sue explained that these increases are based on our claims experience (prescription costs & usage). He then asked the average age of staff. Sue said she would get him this information.

Sue explained that negotiations with the SEA had lasted a bit longer and that the Commissioners had made their last and best offer on January 13th. On March 1st the SEA agreed to the offer. The vote was 7-3.

Sue explained that the SEA Collective Bargaining Agreement is a 3-year contract with the same terms as AFSCME on wage rates, premium holidays, and health insurance. In addition, she explained that the County provides Corrections officers with uniforms and for the past several years, officers have been asking for boots or shoes as well as duty belts. The Commissioners agreed this year to provide those uniform items as well as one long sleeved shirt with patch and clip on tie.

A summary of the costs of this CBA was discussed in detail totaling \$23,800.

Sue then explained that the majority of the County's employees do not belong to a union. She stated that the Commissioners were recommending that all county employees share in the same wage and benefit improvements.

So for non-union employees the Commissioners recommended a 3.5% wage increase, the two new premium holidays for qualifying positions (qualifying positions because certain county jobs do not require working on holidays) and the same health insurance benefit as well as the \$1 per hour training pay for qualifying positions. Sue outlined the costs relative to non-union employees totaling \$220,100 for wages, \$158,700 for health insurance and \$27,150 for social security and NH Retirement.

Sue outlined the remaining budget revisions as recommended by the Commissioners.

For the Nursing Hospital she described needed increases totaling \$19,500. However, \$19,500 in cuts had been made in other line items due to savings in employee physicals (health screenings are now being done by an RN in-house), a savings of \$200 in interest on long-term notes, a fuel savings of \$2,500 and a substantial savings of \$12,800 due to a change in physical and occupational therapy contracted services.

For the Berlin Nursing Home, additions to retiree benefit line items total \$1,800. The Director of Nurses requested 42 additional hours of unit aide time for a cost of \$15,000 in wages and social security due to the high acuity of residents and the high number of residents needing help with eating. Increases in electricity, water and sewer costs total \$10,000. The reclassification of the Activity Director position due to completion of advanced education is \$3,500 for wages and social security. The addition of a rehab nurse for 24 hours a week is \$20,900. Budget additions total \$51,400.

Savings were realized in interest (\$300), \$1,200 from employees who will be enrolling in the health insurance plan and not receiving the "in lieu of health" benefit, and a savings of \$23,100 in contract nurses. The nursing home has been able to fill most of the budgeted licensed nursing hours and so far this year has been able to operate without contracted nurses. The savings total \$24,700.

The capital improvement for the upgrade of the nursing homes two elevators was estimated at \$80,000 when the budget was presented in December. The nursing home had not received a quote for tying the elevator in to the fire alarm system, which is a life safety code requirement. That cost is \$12,100 added to the \$80,000 already in the budget.

The Treasurer's budget was increased \$2,600 for bond counsel. The County was unable to borrow the entire \$7,000,000 authorized by the Delegation in December due to an IRS regulation that prohibits borrowing more than 6 months of cash requirements. This new rule may ultimately have saved the county money this year. The Treasurer borrowed \$4.5 million in January and due to the positive outcome on ProShare, it may not be necessary to borrow the entire \$7,000,000. However, if the County needs to borrow again, bond counsel costs will be incurred all over again.

This year the county had to comply with GASB34 audit requirements. That meant our accounting records were tested more thoroughly, financial statements had to be restated to comply with GASB34 and the one-time cost of the audit was more than originally estimated. An additional \$12,000 is needed.

The Sheriff cut his court security budget by \$17,500 as a result of a reduction in the number of bailiffs assigned to Coös County Superior Court. The reduction also affects the revenues since the Administrative Office of the Courts funds Court Security. An additional \$300 is required in the Sheriff's budget for workers compensation. The Sheriff has applied for two grants totaling \$16,000. If funded, the appropriation gives the Sheriff the ability to purchase a digital radio for \$11,000 and video cameras for the cruisers for \$5,000. There is an offsetting revenue budget adjustment.

Aid to the Permanently and Totally Disabled was originally cut \$10,000 when the budget was prepared in November. However, due to APTD caseload increases, an additional \$40,000 was added to the budget. Sue explained that it is not easy to qualify for APTD. A person must be disabled for 4 years prior to applying for the aid. A team of nurses and doctors does a medical determination. The total approval process takes 6 months to one year. The County currently reimburses the State for 332 APTD cases. From July to October the state bill for APTD was approximately \$27,000 per month. Beginning with the November bill, monthly invoices increased to the \$32,000-\$35,000 range.

The Children, Youth and Families budget was originally cut \$75,800 from last year's budget. Sue explained that the County is now asking to get \$47,500 of this back. The 2 major line items that need additional funding are Secure Treatment and Secure Detention. The per diem at YDC recently increased from \$259 to \$343 retroactive to July 1, 2003; an increase of 32%. The County currently has 9 juveniles at YDC, some that are expected to be there for the long-term.

The Corrections budget has increased \$15,400 in non-wage and benefit line items. Sue explained that \$10,000 more is needed for medical services due predominately to the high number of inmates receiving high priced prescription medications, inmate meals is being increased by \$5,000 due to the population running higher than last year (census has been running 34-40 inmates). Also included is an increase of \$400 for retiree health insurance.

Budget reductions were also described. The estimate for interest on Tax Anticipation Notes was cut by \$52,800. The Treasurer borrowed \$4.5M at an interest rate of 1.17%. The budget estimate was based on \$6M at 2%.

The Principal on Long-Term Notes was reduced by \$1,300 as in 2003 the County borrowed \$1,300 less than planned for capital improvements as the round baler purchased for the farm was \$1,300 less than the original estimate.

Additional appropriations were needed for the County Farm including an additional \$2,500 for sawdust. Sawdust has become a valuable commodity in the past couple of years and all farmers are experiencing that the sawdust market is drying up due to other uses. The Farm pays real estate taxes to Stewartstown and the tax rate went up last year so another \$700 was requested. There is one farm retiree and the additional funding needed for health insurance is \$400. The farm budget increases total \$3,400. The farm interest expense is decreased \$300.

Sue stated that the County Commissioners had agreed to apply for a Community Development Block Grant to help Vermont Electric Cooperative by means of a loan to design, permit and construct an electricity/heat cogeneration plant in Beecher Falls, VT. Two thirds of the plant employees are New Hampshire residents. The grant application will be about \$750,000 but the county can receive no more than \$500,000 in one year so the \$500,000 had been added to both the appropriation and revenue budgets.

Sue stated that the one line item the Commissioners did not change that they expect the Delegation to address today is Coös Economic Development. The Commissioners are on record as supporting the Delegation's commitment to economic development. The amount is up to the Delegation.

For the unincorporated places, Sue outlined changes including \$200 for a longevity benefit for an employee who just became eligible for the benefit, and \$3,000 for increased audit costs related to GASB34 implementation.

She stated that the addition of \$1,100 for perambulation of town lines is for the same item budgeted in 2003. The county and the Town of Dummer are sharing the cost of perambulating the Dummer-Millsfield line and the Dummer-Odell line and the project was not completed in 2003.

Solid waste costs were projected to increase in Green's Grant, Pinkham's Grant and Sargent's Purchase due to an increase in the AVRRDD budget approved in December. The total increase is \$3,000.

Sue described a rather substantial increase in Ambulance Service. Green's Grant, Martin's Location, and Pinkham's Grant will now be paying their share of the Gorham 24-Hour Emergency Medical Services budget based on actual usage statistics from the prior 3 years. The cost is \$7,984 based on an average of 31 calls at \$255 per call. In Dixville, the amount budgeted for the Colebrook Ambulance Service needs to be increased \$900 due to the payment of the 2003 invoice in January 2004.

A new calculation of students residing in the unincorporated places and the tuition costs at each receiving district was the basis for a reduction in the tuition budget by \$3,400. However, transportation costs increased \$7,100 for Millsfield, Cambridge and Wentworth Location.

The Commissioners are recommending 6 contingency accounts of \$5,000 each for the unincorporated places that could have unanticipated expenses.

Budget revisions were also proposed for revenues. Sue presented the following summary:

Due to a \$7 per day increase in the Medicaid rate at Coös County Nursing Home - Berlin, the budget for Medicaid payments for care was increased \$195,000.

The ProShare line item was increased from \$600,000 to \$1,100,000 or an increase of \$500,000.

The Sheriff's court security income was reduced \$17,500 and grants were added in the amount of \$16,000.

The additional cost of the fire alarm tie-in for the elevator project at the nursing home in Berlin is \$12,100 and long-term notes finance capital items.

The surplus to reduce taxes projection in December was \$664,000. The actual is \$1,256,000, an increase of \$592,000 in the amount available to reduce taxes.

Federal funds of \$500,000 offset the appropriation for the Community Development Block Grant.

In the unincorporated places, Wentworth Location's Rooms/Meals tax increased by \$1,000 and the timber tax estimate was reduced by \$8,500. Late last year the Commissioners convinced the Board of AVRRDD to pay \$8,000 payment in lieu of taxes for the Mt. Carberry Landfill. When this payment was made the Solid Waste District stated it was for one year. A review of the 2004 AVRRDD budget showed that \$5,000 was budgeted in 2004 for PILT. That amount is equal to the amount paid by the county to the City of Berlin for fire services at Mt. Carberry.

Sue explained that due to the appropriation revisions mentioned earlier, there would be an increase in the school tax of \$3,700 and an increase in the municipal tax of \$51,300. The municipal tax prior to these changes was a minus \$131,300; it would become a minus \$80,200.

Sue presented a review of the county tax scenario. From the initial \$9,987,000 presented in December, the recalculated county tax prior to any action by the Delegation is \$9,377,350, a reduction of \$609,650. Recommended wages and benefits have increased the budget \$586,250. Other increases amounted to \$76,000 but offsets primarily due to ProShare, the 2003 surplus and additional nursing home revenues helped to soften the blow.

Sue explained that the increase of \$879,457 could be entirely eliminated with the approval of the estimated Medicaid Quality Incentive Payments for May 2003 to June 2004 totaling an estimated \$1,262,225. She stated that everyone at the county level is working diligently to make this happen and it looks like another 30 days is needed before all the details are worked out at the state level to get CMS approval. When this approval is obtained, the Commissioners may request a Supplemental Budget Meeting to deal with a further reduction in county tax.

To emphasize the importance of the County receiving these additional Medicaid funds, Sue shared the findings of a study released in December that analyzes the gap between Medicaid funding of long-term care and allowable Medicaid costs by state. BDO Seidman, an accounting firm, did this study for the 3rd year in a row. The data was obtained from 2001 Medicaid cost reports. On a state-by-state comparison, New Hampshire had the largest difference between Medicaid rate reimbursement and Medicaid costs, a minus \$28.18 per day. The nationwide Medicaid reimbursement shortfall was \$11.55 per Medicaid Patient Day. New Hampshire had un-reimbursed Medicaid costs during 2001 totaling \$50.5M.

Sue shared the interesting conclusion of the study. "To date, few if any states have utilized increased federal matching funds to enhance nursing facility rates or close the gap between rates and allowable costs. Since the repeal of the Boren Amendment and with major state economic problems, rate increases have been solely driven by budget constraints and the widening deficits between Medicaid and allowable costs reflect that. On the positive side however, an economy still in recovery should result in slower growth in nursing home expenditures. A combination of this, recent Medicare rate increases and CMS approval of new and expanded provider tax programs will be crucial elements in the profession's ability to overcome increasing Medicaid shortfalls in fiscal year 2004."

Sue concluded her remarks by thanking the Delegation for listening, studying, analyzing and devoting their energies to this budget. The Commissioners requested Delegation support on behalf of our employees and the county citizens receiving County services.

At this time, the Chair asked for a motion to accept the negotiated cost items between AFSCME/Coös County Nursing Home. A motion was made by Rep. King, seconded by Rep. Pratt. The roll call vote was 11-0 in favor.

The Chair asked for a motion to accept the negotiated cost items between SEA/Coös County Corrections Department. A motion was made by Rep. Richardson, seconded by Rep. Theberge. The roll call vote was 11-0 in favor.

The Chair asked for a motion to accept the projected expenditures for 2004. A motion was made by Rep. Brady, seconded by Rep. King. The Chair asked if there were any items for discussion. Rep. King stated that he had comments regarding the line item for economic development. Rep. King made a motion to appropriate \$50,000 for this line item. It was seconded by Rep. Guay. Originally Rep. King had previously suggested using a reserve fund in the unincorporated places to fund this appropriation. The County Commissioners objected to using this reserve fund which they wanted to maintain in case of a major fire or disaster in the unincorporated places. Instead, Rep. King proposed using some of the federal payment in lieu of taxes the county receives but noted that the PILT money would be used otherwise by the county to reduce taxes. Rep. Brady agreed with the concept. But he asked that CEDC Executive Director Peter Riviere present the delegation with a comprehensive economic development plan which the delegation would have to approve before any money was released. He then proposed the money be released quarterly, after the delegation received and approved a quarterly report. He stated that the delegation was being asked to appropriate \$50,000 of taxpayers' money and he wanted to make sure there were objectives and goals in the use of this money. Rep. Guay did not agree. He thought that Rep. Brady's request would require Mr. Riviere to spend too much time writing reports when he should be out trying to attract business. Rep. King

agreed with both Rep. Brady and Rep. Guay. The County Delegation is appropriating the money but also doesn't agree with quarterly reports. He suggested having a member of the delegation and a County Commissioner or designee on the CEDC Board. The delegation member could then report to the whole delegation of any problems/situations that need to be looked at. Rep. Woodward agreed with Rep. Brady. He said he would like to see where the money is being spent and noted that the delegation meets quarterly. He asked if Peter had a plan or could a plan be ready by the end of the 2nd quarter since the 1st quarter is almost over. Rep. King stated that the CEDC needed this money to keep its office open and pay for staff. He said the delegation will have an opportunity next year to see if it feels the county has gotten its money's worth when the appropriation comes up for consideration in the 2005 budget. He also stated that the delegation allocates money to various social service agencies without requiring quarterly reports. The Chair then asked if Peter would like to address the delegation. Peter said the organization will run out of money in June and shut its doors without the county funds. He said CEDC works in conjunction with other existing economic development agencies. Peter said the North Country Council undertook a comprehensive economic planning process for the North Country which is the blueprint for the region. He said diversifying the economy beyond the paper/forest industry, developing risk capital funds, and addressing the area's telecommunication needs are the three main pieces that must be put in place. Reps. Theberge and Poulin called for a simplified plan and to allow the CEDC to have all of their money up front. They commented that Peter has been doing a good job.

Rep. Stohl asked the County Commissioners or Sue where this PILT money has been used in the past. Sue replied that the money is generally used to offset taxes.

The Chair asked Commissioner Judd what the Commissioners thought about the plan. Commissioner Judd stated that he agreed with Rep. Brady. But he suggested giving CEDC \$25,000 now and giving them the other \$25,000 once his plan has been approved by the delegation. He asked if Peter could work with that. Peter stated that he could furnish a plan to the delegation by March 31st. Commissioner Judd also suggested inviting Peter to the Delegation quarterly meetings so that he can report directly each quarter.

The Chair stated that the motion on the floor was to appropriate the sum of \$50,000 coming from the unencumbered funds of payment in lieu of taxes. The request includes that a member of the delegation be on the board as well as a Commissioner or their designee be on the board. The delegation requests a plan from CEDC before funds are distributed but will provide CEDC with sufficient funds so that the plan may be done in a timely manner.

The Chair stated that if the plan was received by the end of March all of the money could be disbursed.

At this time Rep. Brady stated that he did not have a problem with disbursing all the funds to CEDC, he would back off on the quarterly report as long as Peter provides the delegation with a plan within the first 3 months. He suggested that the Delegation has to stay very engaged into this process. The delegation then asked Peter to report to them at their first quarterly meeting which is usually the last week of April or the first week of May.

The Chair and Clerk asked that the secretary repeat the motion that was on the floor.

The roll call vote was 11-0 in favor.

The Chair asked if there were any more questions regarding the appropriations side of the budget. Rep. Stohl asked if everything that was in the book: revenues, appropriations, '03 approved budget, expenditures & revenues as of 12/31/03 and the proposed budget - were these figures audited by our auditors. Sue said not all - there were encumbrances made at the end of the year that the auditors had

reviewed that are not included in the Delegation's budget book. One that came to mind was placement prevention. There were about 5 total encumbrances at the end of the year and Sue could provide them to the Delegation.

The roll call vote on the amended budget was 10-1 in favor.

A motion was made by Rep. King, seconded by Rep. Woodward to approve the revenues of the 2004 budget. The Chair asked if there was any discussion. Rep. Brady asked what the actual percentage increase was between last year's budget and this year's budget. Sue did not have this figure. After some figuring it was determined that there was a 4.8% budget increase. The main factors for this increase were: \$500,000 in Community Development Block Grant, \$580,000 in wages & benefits and \$76,000 that were outlined earlier in the meeting. Edith Tucker asked what the increase would be without the CDBG and Rep. Brady calculated 2.8%.

Rep. Stohl stated that since everything was being placed on record he wanted to make sure that the question that he asked earlier about documents and numbers in the book were presented and reviewed by the auditors be reflected in the minutes.

Rep. Richardson commended Sue and the County Commissioners for doing a good job on the budget.

The roll call vote on revenues was 11-0 in favor.

At this time, Rep. Stohl stated that he had a continuation to last year's Resolution #6 (which required written approval from a delegation committee for line item transfers exceeding \$500).

RESOLUTION #6

Whereas: The Coös County Convention has the power to raise County taxes and make appropriations for the use of the County; and

Whereas: The Coös County Commissioners are responsible for the day to day operation of the County; and

Whereas: From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

Whereas: The Commissioners and the Delegation are partners in oversight of the Coös County Budget:

Therefore be it Resolved: That pursuant to RSA 24:14, I, the Coös County Convention hereby authorizes a line item budget that the Coös County Commissioners obtain prior written approval from the Delegation before transferring to or from any line item in excess of \$1,000. The Coös County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Delegation before transferring to or from any line item. In any event, no department shall overspend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Delegation's approval.

The Chair asked for a motion accepting the continuation of Resolution #6. A motion was made by Rep. Stohl, seconded by Rep. King. The Chair stated that the resolution was up for discussion. The committee was now suggesting increasing this to \$1,000. Rep. Tholl stated that this was an appropriate step and that it would cut down on the paperwork. It was discussed last year that it would

be reviewed again to make changes if need be. Rep. Stohl handed out a report that showed line item transfers throughout the year. Rep. Woodward & Rep. Poulin both stated that they did not agree with this resolution. Rep. Richardson stated that it keeps him advised; Rep. King opposed it last year but likes this report. You can look for trends; Rep. Tholl looks to see if a line item over-expend more than once then it should be increased in the next budget; Rep. Pratt would like the delegation to vote on changes at quarterly meetings. Rep. Tholl stated this was the reason for the 3-member committee; Rep. Guay congratulated the committee for a job well done.

The Chair then asked that the clerk call the roll. The roll call vote was 9-2 in favor.

Rep. Tholl spoke of the bill for medical parole.

Rep. King spoke on HB1339 regarding the tobacco settlement money and the activity concerning it this coming week.

Chairman Tholl read the following resolutions:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this thirteenth day of March, 2004, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2004, shall be \$23,548,850.

A motion was made by Rep. King, seconded by Rep. Richardson. The roll call vote was 11-0 in favor.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$14,121,600 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2004.

A motion was made by Rep. Woodward, seconded by Rep. Tholl. The roll call vote was 11-0 in favor.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$9,427,250, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

A motion was made by Rep. Pratt, seconded by Rep. Richardson. The roll call vote was 11-0 in favor.

RESOLUTION #4

Be it resolved that \$1,256,000 of the operating surplus for the year 2003 be appropriated in the 2004 Budget for the purpose of reducing taxes for 2004.

A motion was made by Rep. Guay, seconded by Rep. Tholl. The roll call vote was 11-0 in favor.

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this thirteenth day of March 2004 that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves an appropriation of \$871,400 and revenues of \$871,400 for Coös County's Unincorporated Places for calendar year 2004. It is recognized that this amount is already included

in Resolutions #1 and #2 and is adopted separately to assure technical compliance with DRA standards.

A motion was made by Rep. King, seconded by Rep. Tholl. The roll call vote was 11-0 in favor.

RESOLUTION #7

Be it resolved by the Coös County Delegation duly convened on this thirteenth day of March 2004, do hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 2004 budget:

W. Stewartstown Nursing Hospital	\$ 39,500
Berlin Nursing Home	100,600
County Farm	<u>5,000</u>
 TOTAL	 \$145,100

A motion was made by Rep. Tholl, seconded by Rep. King. The roll call vote was 11-0 in favor. Chairman Tholl asked if there was any other business to discuss. Sue asked if the Delegation would take a straw poll supporting HB1339. A show of hands showed 10 for and 1 abstained from voting. There was some more discussion regarding HB1339.

Chairman Tholl asked for a motion to adjourn if there was no further business.

Rep. King stated that this county is deep in business uncertainty. He continued that we are in a county that will soon house a federal prison and state prison; and we have a county prison whose costs are very high. He suggested that the county might want to discuss expanding the Berlin Correctional facility with the state. The facility was built to support a 500-bed addition. The extra space that was constructed to hold county inmates is being used for storage. He said that the county and the state should get together so that the state could possibly house the county's inmates if the 500-bed addition is built. The county could amortize the debt of the addition and still save at least one-half of its present corrections budget. Chairman Tholl stated that this issue was brought up to his committee on a couple of occasions and the Department of Corrections opposes having county prisoners in Berlin. He stated that it is something that could be looked at further. Chairman Tholl continued that there is apparently some attempt to privatize the prisons and ship prisoners out of state. It is very unclear as to the intent from the administration at this time. He stated that it is something that the representatives need to watch.

Rep. King also suggested a subcommittee be formed to look at whether the county really needs a full-time sheriff department. He noted he had opposed the decision to make the department full-time. However, if it's to remain full-time, he suggested that maybe the county should look at contracting to provide law enforcement services to smaller towns that don't have law enforcement coverage.

Chairman Tholl asked for a motion to adjourn. Rep. Richardson made the motion, seconded by Rep. Tholl. All approved by voice vote. The meeting adjourned at 1:12 pm.

Respectfully submitted,

Rep. Frederick King
Clerk

Coös County Delegation
North Country Resource Center
Lancaster, NH
May 17, 2004

Present: Reps. Fred King - Clerk, Mark Brady, Larry Guay, Leighton Pratt, Herbert Richardson, Robert Theberge, and David Woodward.

Also present: County Commissioners Thomas Corrigan and Burnham Judd, County Administrator Suzanne Collins, County Attorney Pierre Morin, County Register of Deeds Carole Lamirande, County Sheriff Alan Tardif, Chief Deputy Keith Roberge, County Treasurer Donald Bisson, Office Administrator Gail Purrington, members of the public and the press.

Guests: Peter Riviere, CEDC and Norman Charest, NCIC.

Rep. King, Acting Chairman opened the meeting at 10:03 am and called the roll. There were 7 members present.

Rep. King asked for a motion to approve the minutes of the March 13, 2004 Annual Budget Meeting. Rep. Pratt made a motion to approve the minutes. Rep. Richardson seconded the motion. All approved 7-0.

Rep. King then took up the First Quarter Financial Statements of 2004.

First Quarter Expenditures. No questions.

First Quarter Revenues. Rep. King asked Sue Collins about the Medicaid Proportional payment of \$50,162 that was received during the first quarter. Sue explained that this was an FMAP – the Federal Medicaid Assistance Percentage payment. Sue also explained to the Delegation that Jim Monahan, lobbyist for the NHAC, told her that the counties should be receiving their regular ProShare payments approximately the third week of June. Rep. King asked if this was all part of SB376 (which will allow the implementation of the 6% bed tax and sunset the county's obligation under Medicaid in 2005 instead of 2008). Sue replied that it was. Sue also explained that after July 1, 2005 all ProShare funds would go directly to the counties. The State will no longer retain a part of the ProShare funds. This was part of the agreement between Governor Benson and the Secretary of Health and Human Services, Tommy Thompson.

Rep. King asked about the Farm revenue and was this due to the high milk prices that farmers are receiving. Sue agreed and said that the average monthly income on milk had been \$18,000 per month and is now averaging about \$28,000 per month. Sue also said that she had received a letter from the Vice President of Economics at Agri-Mark which indicated that total milk prices this spring will be the highest ever for this time of year and should continue to be strong through the summer.

Rep. King asked about the Federal Funds revenue line item and if this was the Ethan Allen CDBG. Sue said that it was. He also asked about the Recycling Center revenue and if the prices were up or had there just been product to ship. Sue said that it was product that had been waiting to be shipped, mostly steel and cardboard.

First Quarter Expenses for the Unincorporated Places. No questions.

Second Quarter Revenues for the Unincorporated Places. No questions.

Rep. King asked for a motion to be made to approve the 1st Quarter Expenditures and Revenues for Coös County and the Coös County Unincorporated Places. Rep. Richardson made the motion to approve the 1st Quarter Expenditures and Revenues. Rep. Pratt seconded the motion. All approved 7-0.

Budget Transfers. Sue Collins presented to the Delegation a request for approval of a budget line item transfer in the Unincorporated Place of Cambridge. A student that was expected to start school in September, returned home sooner than expected and started school on March 22. The budget transfer request was to transfer \$3,600 from the Cambridge Contingency Fund, to the Cambridge Tuition Elementary line item for \$2,400 and to the Cambridge Transportation Elementary line item for \$1,200. Rep. Theberge made a motion to approve the budget line item transfer. Rep. Richardson seconded the motion. All approved 7-0. Rep. King and Rep. Theberge signed the budget transfer request and Sue stated she would mail the original to Rep. Stohl.

Other Business. Peter Riviere from the Coös Economic Development Corporation (CEDC) presented to the Delegation their economic development strategic plan. Mr. Riviere said that he wasn't sure how the Delegation would like his report to be presented, as no protocol has been set. He felt that his information was both educational, as well as reporting to the Delegation. Rep. King said that he assumed Sue Collins would notify Mr. Riviere of the Delegation quarterly meetings and that Mr. Riviere could attend those meetings and report to the Delegation.

At this point, Mr. Riviere presented to the Delegation some of the projects that CEDC is working on. Several that he mentioned were the paper mill in Gilman, VT, which was funded, the Berlin Building Systems, which had approval of their CDBG and was on its way, and the Great North Woods website (northnh.com), which was under construction. Mr. Riviere went on to discuss infrastructure and while it wasn't the glamorous side of what CEDC does, infrastructure does produce revenues. He also discussed a \$650,000 jobs grant that will become effective June 1 for Sullivan and Coös counties. Mr. Riviere said that Rep. King was very instrumental in this program. Another program that CEDC is involved with is the technical assistance grants, which have aided 40 small businesses with Quick Books training, which was done by a CPA. CEDC is also working on broadband Internet access for the North Country.

Rep. King asked Mr. Riviere about the status of the Ethan Allen CDBG application. This is the project involving the Vermont Electric Cooperative (VEC) enabling VEC to design, permit and construct an electricity/heat cogeneration plant in Beecher Falls, VT to reduce the energy costs at Ethan Allen, Inc.'s furniture factory so as to keep the plant competitive with other worldwide furniture makers and thereby preserve the jobs of many local residents who otherwise would have limited opportunities for employment. The project will retain the jobs of at least thirty-eight New Hampshire residents. Mr. Riviere gave the Delegation a brief review of the Ethan Allen project. Sue Collins asked Mr. Riviere when the Ethan Allen CDBG application would be filed. Mr. Riviere explained that Vermont would file their CDBG first, which needs to be filed by June 16, 2004 and then the NH CDBG would be filed. Rep. Guay asked Mr. Riviere if Ethan Allen had talked to Hydro Quebec or Brascan in regards to power alternatives. Mr. Riviere said that Vermont had talked to them.

Rep. Brady said that CEDC had done a good job on the strategic plan, but proposed that it be flushed out a little more to start to assimilate what is going on throughout the county. Mr. William Cowie from Stark asked to speak to the Delegation. He was concerned that the Delegation was micro-managing the CEDC. Rep. King stated that the Delegation wasn't micro-managing CEDC, but had an obligation to watch out for how the taxpayers' money was spent. Rep. Guay said that he thought the CEDC Strategic plan was good and made a motion to accept the CEDC report as presented to the Delegation. Rep. Woodward seconded the motion. All approved 7-0.

Rep. King discussed with the Delegation the Northern States Forest Commission and the formation of a regional group similar to the Appalachian Mountain Commission, which could improve the economy of this area and not just be buying more lands. He said that he hoped that the Delegation would be supportive of this commission and that he intended to write a letter to Congress, signed by the Delegation, Senator, and County Commissioners asking for support of a Regional Commission. Reps. Guay, Brady, and Pratt all expressed their approval of Rep. King's continued work on this project and felt it was very worthwhile.

Rep. Guay announced his decision not to run for the Legislature this year. He has been a member of the House for 26 years. He plans to devote more time to the east-west highway and his interest in the Canadian Trade Agreement. He thanked the Delegation and they, in turn, wished him well.

Salaries of Coös County Elected Officials per RSA: 23.7 (see attached). Rep. King explained that the Delegation sets the salaries for elected officials every two years, which would be for 2005-2006. The elected officials are the Commissioners, Register of Deeds, County Attorney, County Treasurer, and the County Sheriff. Commissioner Judd stated that on behalf of the County Commissioners they expected no raise. At this time the Commissioners' salary is set at \$7,000 per year. The County Treasurer Donald Bisson stated that he also was satisfied with his salary and expected no raise. The County Treasurer's salary is set at \$3,000 per year.

At this time County Attorney Pierre Morin spoke to the Delegation in request of an increase in his salary. The Coös County Attorney's salary is now at \$56,000 per year. He compared his salary as Coös County Attorney to those of the other counties in New Hampshire. He felt an increase to his salary of 5% would be appropriate as the last time Coös County elected officials received a salary increase was in 2000. Rep. King reminded Atty. Morin that Coös County has a very limited population and that the median family income was considerably less than in the other counties. Rep. Brady commented that a 5% increase would be \$2,800 per year. Discussion about the County Attorney's salary continued. Rep. Woodward stated that he did not have a problem with supporting a \$2,800 increase. Rep. Richardson stated that it would not be fair as other County employees only received a 3.5% increase. He said he could not support a 5% increase. Rep. Guay made a motion to increase the County Attorney's salary to \$62,000 per year. There was no second. Motion didn't carry. Rep. Woodward made a motion to raise the County Attorney's salary \$2,800 for a total yearly salary of \$58,800. Rep. Pratt seconded the motion. Rep. Brady stated that this was not the time to be considering salary increases, especially with budgets under incredible pressure. He said that it was not the prudent thing to do. Rep. Guay commented that he has never seen a year when it was a good year to give raises. He said that he fully supports the County Attorney. Rep. Woodward commented that the \$2,800 increase basically averages out to \$700 over the last four years and is absolutely nothing compared to what the County spends as a whole and couldn't see where this amount would "break" the taxpayers. Rep. Brady said that while he appreciates Rep. Woodward's comments, he felt that people didn't go into government business for the money. He said that he didn't want to send the wrong signals to taxpayers and again reiterated that this was not a prudent thing to be considering. Rep. King stated that to compare Coös County salaries to the other counties were unrealistic. The other counties were a different world. Rep. King asked for a vote on the motion to increase the County Attorney's salary \$2,800. The vote was 4-3 in favor of the salary increase.

Register of Deeds Carole Lamirande asked to have the Register's salary increased to reflect cost of living increases. Her request was for a \$1,650 increase. Rep. Woodward said that he appreciated the fact that Ms. Lamirande's request was based on a cost of living increase. Rep. Guay commented that the Register of Deeds has come a long way under Ms. Lamirande and commented that she has done a very good job. Rep. Pratt concurred. Rep. Richardson commented that this was his first time, as a Delegation member, to be in the position of setting salaries for elected officials and was not a part of the process that occurred in the past. He also commented that it would be better if done yearly. Rep. King commented that the law would then have to be changed. Rep. Richardson stated that he couldn't

support anything over what the Register's salary was already set at. Rep. Brady commented that Ms. Lamirande was doing a great job. However, he said that elected positions were a different dimension in that they existed so as to serve the public. He stated that he found it difficult to justify these expenditures. Rep. Pratt made a motion to increase the Register of Deed's salary \$2,000 per year and seconded by Rep. Guay. The vote was 5-2 against the \$2,000 increase. Rep. Woodward made a motion to increase the Register of Deed's salary in the amount requested of \$1,650. Rep. Guay seconded the motion. The vote was 4-3 in favor of the salary increase.

County Sheriff Alan Tardif had submitted a letter to the Delegation in reference to the Sheriff's salary, but did not request a specific amount. He stated that he did not think these salary increase considerations were an employee review and thought they should be more about the position not the person. He presented a comparison of County Sheriff's salaries in New Hampshire. Sheriff Tardif also referred to the fact that elected officials are not entitled to the health insurance opt out benefit that is offered to other County employees that do not take the health insurance benefit. He said the insurance rates of the plan he now has elsewhere have increased dramatically and he is considering coming on to the County's health plan, which will be an increase in the budget. He also stated that not all CoOs County employees are compensated less than other counties. Sheriff Tardif said that the decision of the Delegation to increase the position of County Sheriff should be on the position, whether it was himself or someone else. Rep. King asked to raise the issue of the County Sheriff requesting to be paid over and above the annual salary in order to do special details. Sheriff Tardif commented that the Fair Labor Standards Act makes an exception for police and firemen to be paid by the employer when funding is from a private agency and the hours are not subject to time and one-half requirements. He said that basically it was tantamount to having a part-time job. Rep. King said that the Sheriff's position was being paid a salary to include any work the Sheriff did and quoted former Sheriff Loven from the April 24, 1998 Delegation meeting in regard to a full-time sheriff. Sheriff Loven had stated that the job is not a 40-hour a week position; it is more like 60 hours. Rep. King stated that it was his understanding that if Sheriff Tardif was not approved to get paid extra for special details that he intended to make an issue of this matter by bringing it to the Dept. of Labor. Rep. Guay asked the Sheriff if this additional salary for special details would be used for the purpose of pension. Sheriff Tardif said no that it would be strictly a wage. Rep. King said that these special details would be done by the Sheriff wearing the County Sheriff's badge and the County Sheriff was already being compensated a salary as Sheriff. Rep. Guay stated that the County Sheriff was elected to do a job and he felt that the Sheriff was doing the job. Rep. Richardson commented that in the Sheriff's Dept. budget there was no money budgeted for the Sheriff to do outside details. The approved line items were for deputies. Rep. Pratt commented that he didn't see the benefit of having a full-time County Sheriff's Dept. and had a great concern as to the cost to taxpayers of running a Sheriff's Dept. Rep. King ruled Rep. Pratt out of order at this time because the Delegation was here to just set salaries.

Rep. Woodward stated that deputy hourly positions should be compensated over the regular hourly wage, but a salaried position included sometimes more than 40 hours a week to do a person's regular work, as well as to perform different jobs. He said that the Sheriff's request of additional compensation sounded like "double-dipping" and that he should not collect pay on top of his salary for working outside details. Rep. Guay commented that it was not the Delegation's place to micro-manage the County departments and compensation for the Sheriff. Rep. King said that if the Sheriff's position requires him to work more than 40 hours then that is what he needed to do within the set salary. Rep. Woodward asked the Sheriff if he had a figure for a salary increase request aside from this other issue of special detail compensation. Sheriff Tardif said he did not. Rep. Brady asked what the Sheriff's salary was and was told it was \$37,000 per year. Discussion continued about the Sheriff's salary and compensation for outside details. Rep. Brady asked if the Sheriff earned a salary of \$37,000 last year. Sheriff replied that he did. Rep. Brady asked if he was compensated for any details that went through the County. The Sheriff replied he did not. Rep. Richardson again commented that the line item for overtime/special details applied only to the deputy sheriffs. At this point Rep. King asked for a motion in regards to setting the salary for the County Sheriff. Rep. Brady

made a motion to maintain the Coös County Sheriff's salary at \$37,000. Rep. Richardson seconded the motion. The vote was 5-2 in favor of maintaining the Sheriff's salary at \$37,000. No other compensation was set for the Sheriff.

A vote was held on the Commissioners' and Treasurer's salaries. Rep. Pratt made a motion to maintain these salaries at their present amount. Rep. Richardson seconded the motion. All approved 7-0.

With no other business, Rep. King asked for a motion to adjourn the meeting. Rep. Guay made the motion to adjourn. Rep. Richardson seconded the motion. All approved 7-0. The meeting adjourned at 12:27 pm.

Respectfully submitted,

Fred King, Clerk

Coös County Delegation
North Country Resource Center
Lancaster, NH
September 10, 2004
Amended 9/29/04

Present: Reps. John Tholl-Chair, Eric Stohl-Vice Chair, Fred King-Clerk, Ed Mears, Richard Poulin, Leighton Pratt, and Herbert Richardson.

Also present: County Commissioner Burnham Judd, County Administrator Suzanne Collins, Nursing Home Administrator Jeannette Morneau, Office Administrator Gail Purrington, members of the public and the press.

Guests: Peter Riviere, CEDC

Chairman John Tholl opened the meeting at 10:03 am and called the roll. There were 6 members present. Shortly after the roll was called Rep. Poulin arrived.

Chairman Tholl asked for a motion to approve the minutes of the May 17, 2004 First Quarter Budget Meeting. Rep. King made a motion to approve the minutes. Rep. Richardson seconded the motion. All approved 7-0.

Chairman Tholl then took up the Second Quarter Financial Statements of 2004.

Second Quarter Expenditures. No questions.

Second Quarter Revenues. Rep. King asked Sue Collins about the revenues being down \$1M in W. Stewartstown and \$700,000 in Berlin. Sue explained that there has not been a rate increase from the State in six years. To assist in compensating for this, Sue explained that the Berlin Nursing Home increased its private pay rate from \$150 to \$170 as approved by the Commissioners. W. Stewartstown remained at \$150. This was done as a marketing tool to encourage admissions to the W. Stewartstown facility. She also reported that W. Stewartstown has quite an improved census as compared to the last time the Delegation met, today the census is 80 and it was 69 at the time of the last Delegation meeting. Rep. King discussed with the Delegation the need to remember that when in Concord that they have an obligation to the County Nursing Homes. He said that this is an issue that he wanted to make the Delegation aware of. The State reneged on its statutory obligations and the County isn't

going to be able to afford to underwrite a million some dollars for this issue. Rep. Pratt commented that Coös County is the poorest county and has the most elderly. Sue reminded the Delegation that a few years ago they were provided with an SB409 report, which contained statistical data prepared by economist Brian Gotlob, whom the NHAC had contracted with. The NHAC has contracted with Brian Gotlob again to update long-term care statistics in New Hampshire all the way through 2003. This report will include the most recent figures in regard to the cost to each county for Medicaid. This report will be ready at the beginning of October before the next legislative session and will provide the Delegation with information on the impact this has on County taxes, on County Government and on level funding on nursing home care. Rep. King distributed an editorial that appeared in the July 25th edition of the *New Hampshire Business Review*, which is a very telling story about the issue. (See attached.)

Sue also explained that another major item that should positively affect the two Nursing Home revenues is the bed tax that was passed by the legislature in 2003. She said that in return for the bed tax, the County should see millions over the years or at least \$1M each year, which will help offset the nursing home deficits. However, the bed tax still is not in effect. Sue said that the initial bed tax plan changed during legislature last year and right now it is awaiting necessary calculations at NH Health and Human Services. The Centers of Medicare and Medicaid (CMS) asked that this payment be paid to the nursing homes calculated on a per patient basis. She went on to report that according to the Department of Health & Human Services they do not have the funds budgeted for its software provider, EDS, to prepare the calculations for these payments to the nursing homes. The calculations will be done although the earliest any money can be expected is October 24th. Rep. King stated that it was his understanding that EDS has said that it is “no big deal” to come up with these numbers. Commissioner Judd commented that he and Councilor Ray Burton had talked to the Governor last Friday evening about the bed tax issue and the Governor said he would get in touch with HHS Commissioner Stephen about the bed tax when he returned to Concord. As of this date, Commissioner Judd said that he has not heard from the Governor. Rep. Stohl asked Sue that if the State “has nothing to gain from this” then why doesn’t the NH Association of Counties hire someone to do the calculations. He also commented that the counties should be benefiting more from the NHAC than just by the lobbying that they do. Rep. Stohl stated that this was his opinion, not that of the Delegation. Sue said that the bed tax also includes private nursing homes not just county nursing homes and the counties do not have access to these figures. She also said that the State has to file the claim; they are the only ones that can certify the calculations. Rep. King commented that he thinks the State will “drag their feet on this” until it is too late and will be put off to next year.

Sue also informed the Delegation that at the NH Association of Counties meeting on 9/3/04 it was learned that Commissioner Stephen has referred two items to the Attorney General’s office:

- a. the counties reaching the \$60,000,000 cap and whether it is legal for counties to withhold payment of all amounts exceeding the cap; and
- b. the skilled services billings deducted from county bills for individuals who were certified for skilled services after the services had been provided.

The Governor’s Medicaid Modernization program was discussed, as well. Edith Tucker asked if the State Fiscal Committee is a joint committee of the Senate and the House. Rep. King replied that it is. William Cowie, of the public, asked if anyone from the Coös County Delegation was on the Fiscal Committee and was told that there wasn’t.

Rep. King had a question about the Federal Funds line item and was this for the CDBG for the Ethan Allen project. Sue replied that it was. The status of the Ethan Allen project was discussed. Edith Tucker commented that she understood the hold up was with Vermont Electric. The owner of Ethan

Allen has written letters to Governor Benson and Governor Douglass of Vermont asking for tax concessions for this project. At this point, neither has replied to this letter.

Rep. King asked about the bed tax and its effect on the County tax this year. Sue said the County tax apportionment has already been set. Rep. King asked if the bed tax money would be reflected as surplus next year and Sue stated that it would be reflected as surplus next year.

First Quarter Expenses for the Unincorporated Places. No questions.

Second Quarter Revenues for the Unincorporated Places. Rep. King commented that the timber tax appeared like it was going to be higher this year. Sue stated that it was actually lower than had been originally anticipated. She went on to say that reports of timber cut are due on April 15 and that there were a couple of extensions granted this year. Those funds were received in August. Commissioner Judd commented that if the timber companies don't file a large enough notice of cut on their original intents then they have to file a supplemental intent. The timber companies don't want to have to file a supplemental so they file the original intent with a high volume of cut. He also commented that the timber cuts may be ahead of last year, but with this being such a wet year, he wasn't sure. He did say that maybe the cutting would be better this winter. Rep. King stated that he has heard comments about the extent of timber being cut in the unincorporated places. The Planning Board doesn't have any control over this as the timber companies are staying within State regulations. He also said that he was stating this so that the other members of the Delegation were aware that this could become a political issue.

Chairman Tholl asked for a motion to be made to approve the 2nd Quarter Expenditures and Revenues for Coös County and the Coös County Unincorporated Places. Rep. Richardson made the motion to approve the 2nd Quarter Expenditures and Revenues. Rep. King seconded the motion. All approved 7-0.

Budget Transfers. Chairman Tholl apologized for not getting the paperwork for an emergency budget transfer request forwarded to the other members of the Emergency Over-Expenditure Committee. Sue proceeded to read this request to the Delegation, which was a recycling center over-expenditure. Sue stated that there were several other preventative budget transfer requests to present to the Delegation. Rep. King commented that as the recycling center was actually funded by the towns that any over-expenditures should be addressed to the towns. Rep. Stohl stated that the County employees do the work and that the towns do not oversee the County employees. Sue commented that the budget transfer request is a mechanism for the Delegation to be able to track changes in the budget. It was decided that the procedure for reporting over-expenditures at the recycling center stay as it is now being done.

Budget Transfers were presented to the Delegation for their approval as follows:

1. Sue Collins requested budget transfers for the Nursing Hospital for Dietary Physicals and Electricity (due to a rate increase from PSNH). Rep. King made a motion to approve the budget line item transfers. Rep. Richardson seconded the motion. All approved 7-0. Chairman Tholl mentioned that with law enforcement training, if the prospective employee doesn't stay on the job then they are charged for the expenses incurred. He asked if this could be done in regard to the dietary issue of physicals being done and paid for by the County and then the employee does not take the position. Sue commented that she was not sure the County would be able to collect, but that it would **certainly** be worth looking into.
2. Sue Collins also requested a budget transfer for the County Farm for repairs under Building Maintenance to be transferred from the Health Insurance line item. Rep. King made a motion

to approve the budget line item transfer. Rep. Richardson seconded the motion. All approved 7-0.

3. Jeannette Morneau requested budget transfers for the Nursing Home under Plant Maintenance, Nursing, and Electricity (due to a rate increase from PSNH). Rep. Richardson made a motion to approve the budget line item transfers. Rep. King seconded the motion. All approved 7-0. Rep. Stohl asked Jeannette if she would be leaving some money in the contract nursing account, where money was being transferred from into the LPN account. She replied that she was leaving approximately \$2,800 in that account.
4. Gail Purrington requested a budget transfer for the unincorporated place of Dixville for tuition and transportation of a new student. Gail also requested budget transfers under Human Services for Secure Treatment and Secure Detention. Rep. King made a motion to approve the budget line item transfers. Rep. Richardson seconded the motion. All approved 7-0.

Update on Delay in Medicaid Program Bed Tax & Quality Payments. This was discussed earlier in the meeting. Sue commented that she will keep the Delegation informed about the status of this as soon as she hears anything. She said that right now it is too premature to consider a supplemental budget.

Other Business. Chairman Tholl informed the Delegation that Rep. Pratt had asked him to announce that county leaders were invited to attend an open house at the Cooperative Extension /DRED building, which was being held for the UNH President who will be visiting the area. The open house is being held on Monday, September 20. Rep. Pratt proceeded to handout invitations to this event.

Peter Riviere from the Coös Economic Development Corporation (CEDC) presented to the Delegation his second quarter report. (See attached.) He also commented that he and Chairman Tholl had discussed Rep. Brady not being able to attend the CEDC meetings and subsequently Rep. Richardson has replaced him.

Mr. Riviere discussed with the Delegation several key projects that CEDC has been working, which are listed as follows:

1. Dirigo Paper Mill in Gilman, VT – HUD/CDBG funds transferred to them and 70 plus individuals are back to work producing paper and collecting a paycheck.
2. Great North Woods website created (www.northnh.com) in conjunction with the County's four Chambers of Commerce and Veronica Francis of NotchNet in Littleton.
3. Rural Development Administration grant – CEDC is just closing this out. It was a grant that provided technical assistance in the form of Quick Books training from regional CPAs to 50 small businesses.
4. New recreation lands map for the County – to be unveiled in late September or early October. Thanks to a major contribution of resources from Wausau Papers in Groveton, production of the first run map was able to be increased from 2,500 copies to 10,000 copies.
5. Ethan Allen project doesn't appear to be going ahead at this point and that the County needs to look at other venues. Mr. Riviere commented that he hoped that the Commissioners and the Delegation would work with getting businesses like SRX in the area because he felt they had a lot more future than the furniture making business.
6. SRX, a consortium of defense contractors, is in development and is being publicized for location to Colebrook. This will necessitate the need for more space in the Colebrook Industrial Park and more bandwidth for its operations. CEDC and Colebrook Development Corporation are working on options to bring lower cost bandwidth to Colebrook and the upper reaches of the County.

7. CEDC will be applying for \$99,000 in revolving loan funds from Rural Development to begin leveraging bank funds and CDBG loan repayment monies to small businesses.
8. Mr. Riviere also discussed that the Town of Groveton is considering naming a CROPZone so that new and emerging businesses can see a small tax credit on state business profit and business enterprise taxes. A downstate developer has purchased the former Ames Department store property and is looking for a similar discount retailer to occupy the space or other tenants to provide a return on investment.
9. Mr. Riviere, Beno Lamontagne, and Norm Charest along with DRED Commissioner Sean O'Kane, former Commissioner George Bald, and several DRED employees and the principals of Kheops International will be going on a manufacturers recruiting trip to Montreal on September 23-24, 2004. They will be hosting 35 manufacturers who have expressed an interest in expanding their business into New Hampshire.

Mr. Riviere commented that if CDBG funding ended up not being used for the Ethan Allen project, that it would certainly be beneficial to try to utilize it for the SRX project. Rep. King commented that in regard to the CDBG program being utilized to bring SRX to Colebrook that could probably be done, but that all should be aware that other people in the State also have access to CDBG money. Commissioner Judd then asked if he could have a copy of the letter that the owner of Ethan Allen sent to the Governors. Mr. Riviere said that he would obtain a copy for Commissioner Judd.

Rep. King asked to mention to the Delegation that the Delegation's and Commissioners' letter in support of the Northern States Regional Commission had been sent to the Congressional Delegation. Rep. King said that he had a response from Senator Sununu, but he has not heard from Judd Gregg. It was commented on the importance of protecting the lands of the North Country and Rep. King commented that our Congressional Delegation also need to make sure the people of the County are protected.

Sue asked to respond to Mr. Riviere in regard to his comment on the viability of maintaining Ethan Allen. She said that a diverse economy is a healthy economy and she thought that she had heard Mr. Riviere minimize the need for Ethan Allen; there are over 600 workers there and these employees may not want to become "knowledge workers" in the high tech field. She said she applauded the efforts of CEDC in getting SRX to Colebrook, but CEDC and the County shouldn't forget that these people have been the backbone of the area and that the County should try to retain Ethan Allen if it can. Sue said that while SRX might be able to employ some of the Ethan Allen workers, it could not provide employment for all of them should Ethan Allen close its doors. Mr. Riviere commented that he understood that, but it seemed as though the owner of Ethan Allen was not interested keeping it going. He said that he was not minimizing the need for this type of workforce by any means.

William Cowie asked if CEDC was working with the University in being able to provide computer classes to go along with the needs of businesses like SRX. Mr. Riviere said that NH Technical College was offering a 50% match for training.

With no other business, Chairman Tholl asked for a motion to adjourn the meeting. Rep. King made the motion to adjourn. Rep. Richardson seconded the motion. All approved 7-0. The meeting adjourned at 11:35 am.

Respectfully submitted,

Fred King, Clerk

Coös County Delegation
Cabot Motor Inn
Lancaster, NH
November 20, 2004

Present: Reps. John Tholl-Chair, Eric Stohl-Vice Chair, Fred King-Clerk, and Herbert Richardson.

Also present: County Commissioner Burnham Judd, County Administrator Suzanne Collins, Nursing Home Administrator Jeannette Morneau, Office Administrator Gail Purrington, members of the public and the press. Rep.-elect Morneau and Rep.-elect Remick were also present.

PUBLIC HEARING

The Public Hearing on the 2004 Coös County Supplemental Budget began. Sue Collins, County Administrator reviewed the need for a supplemental budget. Sue explained the 6% bed tax that was passed by the legislature in 2003. The Centers of Medicare and Medicaid (CMS) gave a directive to the NH Legislature to change the law to reflect that all long-term care beds not just Medicaid beds be taxed, including private pay. Sue explained that the two Coös Nursing facilities generally have about 10 private pay residents at any one time. Therefore, she said that the amount of tax previously appropriated to pay the bed tax was insufficient and the County is requesting an adjustment to the 2004 budget that would recognize the actual funding the County needs that would be offset by an equal amount of revenue. The amount needed for the W. Stewartstown facility is \$108,000 and for the Berlin facility \$192,000 through December 31, 2004. This does not affect the County tax which has already been set. Coös County is projected to receive from May 1, 2003 to December 31, 2004 \$1,823,500 (net revenue after the tax is paid) and this will go towards the unencumbered fund balance at the end of the year, which the Delegation would probably approve to offset taxes for 2005. Sue explained that since 1998 when the State instituted budget neutrality in its Nursing Home Services line item there has not been an increase in the funding for nursing homes. The nursing homes have only been receiving about 85% of allowable Medicaid costs, with the balance being paid by the county taxpayers. The bed tax revenue will help offset the cost to the county taxpayers. Edith Tucker asked about the bed tax saying that she still did not fully understand it and Rep. King presented a brief explanation of the bed tax and how it came about. Rep. King also said that basically the bed tax is based on 6% of the revenue generated by filled beds in nursing facilities. The tax is then matched with federal funds and returned to facilities based on Medicaid occupancy. Discussion continued about the bed tax issues as well as Commissioner Stephen's Granite Care program advocating a reduction in nursing home beds by 30% and to provide more services for Home & Community-Based Care. With no further discussion, Chairman Tholl closed the Public Hearing.

DELEGATION MEETING

Chairman John Tholl opened the meeting at 10:30 am and the roll was called. There were 4 members present. A quorum was not present; therefore, no vote would be taken on the Supplemental Budget or on approval of the third quarter financials. Chairman Tholl said that voting on these items will take place when the full Delegation meets on December 1st in Concord.

Chairman Tholl then took up the Third Quarter Financial Statements of 2004.

Third Quarter Expenditures. Rep.-elect Remick asked about several programs under Special Appropriations that were at 100% paid. Sue explained that these programs request their funding either semi-annually or all at once. She also said that as of November all outside agency programs were paid in full.

Rep. King asked whether he was correct in assuming that the Coös County Sheriff was leaving his position because he had another job. Commissioner Judd said that at this point it was hearsay and that the Commissioners had not received any word directly from the Sheriff as to whether he was resigning

or not. Chairman Tholl said that he had received a message on his answering machine from Sheriff Tardif who told Chairman Tholl that he had worked two hours at the Gorham Post Office the previous week and that he was presently attending a conference for the International Association of Chiefs of Police in Los Angeles. Rep. Richardson expressed his concerns with the Sheriff's Department budget and asked Chairman Tholl if the Delegation Sub-committees would still be meeting to discuss budgetary concerns of the various departments in the County. Chairman Tholl stated that he hoped the sub-committees would meet to review the budgets. Rep.-elect Remick asked what the Sheriff's salary was. It was explained that the Sheriff's elected salary was \$37,000 and that it was considered a full-time position based on information that the previous Sheriff had provided to the Commissioners and Delegation. Chairman Tholl commented that the Sheriff's position is an on call type of position. Commissioner Judd stated that the position was 24 hours a day/7 days a week. Rep. King said that previously the Sheriff's position had been considered part-time with a salary of \$2,000 per year. Rep. King stated that he had another question in regard to what he had read in the Commissioners' minutes dated November 10, 2004 which made reference to the van the Sheriff's Department said they needed to be able to transport more than two or three prisoners at a time. The Sheriff's Dept. wanted to accept this van which was to be given to them by Strafford County. Rep. King asked if the Commissioners were told how many times there was a need to transport more than three prisoners. Commissioner Judd stated that the Commissioners were told there were quite a few times, but were not told how many prisoners. Commissioner Judd said that the van was on hold at this point even though the Commissioners had initially approved a 6-month trial period on the van because upon his inspection of the van found it to be in very poor condition. Rep. King questioned again the actual need for a van, let alone an old van that could end up being very costly to the County in the long run due to repairs usually required on older vehicles. Rep. Stohl asked for clarification from the Commissioners if the minutes of November 10 were correct in stating that Chief Deputy Roberge said that the Sheriff was working 40 hours a week. Commissioner Judd said that was correct. *(Note: The following is an excerpt from the November 10th Commissioners' Meeting Minutes "Keith also reported that Sheriff Tardif is working nights, as he is working during the day for the US Postal Service.")* Rep. Stohl said that Commissioner Judd had commented earlier that it was hearsay that the Sheriff was working. Commissioner Judd stated that it is just hearsay until the Commissioners actually hear it from the Sheriff. Rep. King said that he had talked to Chief Deputy Roberge who told him the Sheriff was working evenings for the Sheriff's Department. His concern was whether the Sheriff is resigning his elected position or not. Rep. King referred to the statute whereby the Delegation is responsible to appoint a new Sheriff. Rep. Stohl commented that as a point of order elected officials have deputies and that Chief Deputy Roberge could be put in charge of the Sheriff's Department until a new Sheriff was appointed. No further discussion was held in regard to issues in the Sheriff's Department.

Chairman Tholl continue to review the third quarter expenditures and Sue commented that the Federal Funds of \$500,000 that had been budgeted for the Ethan Allen project in 2004 had not been requested by Ethan Allen. She went on to say that the Commissioners budgeted the same amount for 2005 should another project request Community Development Block Grant (CDBG) funding.

There were no further questions on the Third Quarter Expenditures.

Third Quarter Revenues. It was commented that the Farm Income was very good this year due to the increase in milk prices. Sue gave the Delegation a spreadsheet she had prepared of milk revenue for their review. Rep.-elect Remick asked why the County Investments revenue was low. Sue explained that this line item is a compilation of 4 items and that much of the anticipated revenue is realized in late December.

Third Quarter Expenses for the Unincorporated Places. No questions.

Third Quarter Revenues for the Unincorporated Places. Rep. King commented on the timber tax revenue. Commissioner Judd commented that if the timber companies don't file a large enough notice

of cut on their original intents then they have to file a supplemental intent. The timber companies don't want to have to file a supplemental so they file the original intent with a high volume of cut. He also commented that the timber cuts may be ahead of last year because this fall the weather has been good for the timber companies to be in the woods cutting. Rep. King stated that he has read in the newspaper about the extent of timber being cut in the unincorporated places. Commissioner Judd agreed that there is a significant amount of cutting being done.

Budget Transfers. Sue explained that she is the acting Superintendent of Corrections during Supt. Norman Brown's deployment in Iraq. He is anticipated to be gone approximately a year. Budget Transfers were presented to the Delegation for their approval as follows:

1. Sue Collins requested budget transfers for the Corrections Department in the Corporal salaries, Corrections nurse, Medical Services (due in part to two years of unpaid medical bills), Supplies and Food line items totaling \$40,000 to be transferred from the Superintendent Salary (\$7,000), Sergeant Salary (\$11,000), Corrections Officers Salary (\$10,000), Legal Services (\$8,000), and Hospitalization (\$4,000) line items totaling \$40,000.
2. Sue Collins also requested a budget transfer for the Nursing Hospital for the Nursing Department for \$12,000 to be taken from the RN Salary line item and transferred to the LPN Salary line item. Also for the Nursing Hospital, Sue requested a budget transfer in the Dietary Department for \$2,000 to be taken from the Equipment line item and transferred to Retiree Benefits line item.
3. Sue also requested a budget transfer in Human Services for the Rate Setting line item in the amount of \$5,000 to be transferred from the Intermediate Nursing Care line item.

The budget transfers were approved and signed by Chairman Tholl and Vice-Chair Stohl, who are two of the members of the Emergency Over-Expenditure Committee.

Rep. Stohl commented that he was concerned that the medical bills had gone for so long without being paid and how that could have happened. He did say that this was a personnel issue and this meeting wasn't the time to discuss this. Commissioner Judd assured Rep. Stohl that the matter would be addressed.

With no other business, Rep. Richardson made the motion to adjourn. Rep. Stohl seconded the motion. All approved 4-0. The meeting adjourned at 11:25 am.

Respectfully submitted,

Fred King, Clerk

Coös County Delegation
Minutes of Meeting
House of Representatives Chamber, Concord
December 1, 2004

Present: Representatives Buzzell, King, Lary, Remick, Morneau, Richardson, Stohl, Theberge and Tholl.

A meeting of the Delegation was held after the session of the NH House of Representatives. The meeting was called to order at 4 pm by Chairman John Tholl.

The purpose of the meeting was to take formal action on the 2004 Supplemental Budget of Coös County as requested by the Coös County Commissioners at a Public Hearing held on November 20, 2004 in Lancaster.

Rep. Eric Stohl offered a motion to approve Resolution #1: Be it resolved by the Coös County Delegation duly convened on this 1st day of December 2004 that a supplemental appropriation in the amount of \$300,000 for the fiscal year ending December 31, 2004 is hereby approved. Rep. Buzzell seconded the motion. All 9 Representatives in attendance voted in the affirmative to support Resolution #1.

Rep. Eric Stohl offered a motion to approve Resolution #2: Be it resolved by the Coös County Delegation that the sum of \$300,000 is hereby adopted as the estimated income from various sources for the fiscal year ending December 31, 2004. Rep. Buzzell seconded the motion. There being no discussion, all 9 Representatives in attendance voted to support Resolution #2.

Chairman John Tholl and Clerk Frederick King signed Department of Revenue Administration Form MS-42 Supplemental Budget of Coös County.

There was no further business to come before the meeting, and all agreed to adjourn.

Respectfully submitted,

Representative Frederick W. King
Clerk

Coös County Delegation
North Country Resource Center
Lancaster, NH
December 6, 2004

Present: Reps. John Tholl-Chair, Eric Stohl-Vice Chair, Fred King-Clerk, Bernie Buzzell, Renney Morneau, Bill Remick, Robert Theberge and Herbert Richardson.

Also present: County Administrator Suzanne Collins, County Treasurer Donald Bisson, Deputy Treasurer John DeChamplain, Office Administrator Gail Purrington, members of the press. Chairman John Tholl opened the meeting at 2:05 pm and Rep. King called the roll. There were 8 members present.

Election of Delegation Chair, Vice Chair and Clerk. Chairman Tholl asked for nominations for Chair, Vice-Chair and Clerk of the Delegation. Rep. Theberge asked if it was possible to nominate for all three at the same time. Chairman Tholl responded that this was allowed. Rep. Theberge made a motion to nominate John Tholl as Chair, Eric Stohl as Vice-Chair and Fred King as Clerk. Rep. Remick seconded the motion. There being no other nominations, the vote was taken. All approved the re-election of Reps. Tholl, Stohl, and King 8-0.

Chairman Tholl asked for a motion to approve the minutes of the December 1, 2004 meeting. Rep. Stohl made a motion to approve the minutes. Rep. Richardson seconded the motion. All approved 8-0.

At this point, Chairman Tholl presented to the other Representatives a list of the Delegation Sub-Committee assignments. He asked that each review the list and sign up for a sub-committee that they would like to serve on.

Chairman Tholl presented Resolution #1, which calls for approval from the Delegation to authorize the County Treasurer to Borrow in Anticipation of 2005 Taxes. Rep. Theberge made a motion to approve Resolution #1. Rep. Morneau seconded the motion. Discussion was held on Resolution #1. Rep. Remick asked Sue Collins to explain the County's borrowing procedure. Sue explained that the County contracts with Citizens Bank Government Banking Unit who puts the County's Tax Anticipation Note (TANs) out to bid. She also explained that this is not a bond. Rep. Remick asked if Sue maintained a list of those banks who bid on the note. Sue said she did not that Citizens Bank does that as part of the contract. There being no more discussion a vote was taken on Resolution #1. All approved 8-0. Resolution #1 reads as follows:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this sixth day of December, 2004, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same and the sum of Six Million Five Hundred Thousand Dollars (\$6,500,000) being the projected amount necessary for the purpose of operating the County for the Fiscal Year 2005, the Coös County Treasurer is hereby authorized to borrow up to \$6,500,000 upon order of the County Commissioners pursuant to RSA 29:8.

Chairman Tholl presented Resolution #2, which calls for authorization for Coös County to Pay 2005 Expenses for the First Quarter. Rep. Richardson made a motion to approve Resolution #2. Rep. Stohl seconded the motion. There being no discussion a vote was taken on Resolution #2. All approved 8-0. Resolution #2 reads as follows:

RESOLUTION #2

Authorization for Coös County to pay 2005 Expenses
(RSA 24:15)

Due to timing differences, the County operates without an approved operating budget during the months of January, February and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$5.9 million dollars.

RSA 24:15 states that no County Commissioner or elected or appointed official shall pay or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation.

I move that we, the County Convention authorize the County to spend up to \$5.9 million for the 2005 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2005 budget. Further that the \$5.9 million be allocated proportionately to the line items based on the 2004 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/2004.

Third Quarter Expenditures and Revenues. Chairman Tholl asked for a motion to approve the Third Quarter Expenditures and Revenues Reports, which were presented at the November 20, 2004 Delegation Quarterly meeting. Rep. Stohl made a motion to approve the Third Quarter Expenditures and Revenues. Rep. King seconded the motion. All approved 8-0.

Budget Transfers. Chairman Tholl gave the new Delegation representatives a brief explanation of the need for budget transfers. He said that basically budget transfers were a way to keep the Delegation informed of the use of funds by the County. Chairman Tholl said originally budget transfers had been approved for any \$500 over-expenditure per line item. In March of 2004, it was approved by the

Delegation to change the amount to \$1,000 or more over-expenditure per line item. Chairman Tholl and Reps. Stohl and Theberge sit on the Emergency Over-Expenditure Committee, whereby should a budget transfer be needed as an emergency this Committee is authorized to approve the transfer on behalf of the Delegation.

Sue presented budget transfer requests on behalf of the Sheriff's Department, the Nursing Hospital and the Nursing Home. Several questions were asked about the requests in the Sheriff's Department. Rep. Buzzell asked Sue to explain what Special Details were. Sue said that Special Details are mostly escorts (for mobile homes) and traffic detail at road construction sites. Rep. Remick asked if the Retirement Plan was a contributory plan. Sue explained that it was a contributory plan and employees in Group II (Deputies, the Sheriff, and Corrections) pay 9.3% and the County pays 7.87%. Sue also explained that for employees in Group II the County does not pay Social Security only a Medicare percentage of 1.45%.

In regards to the Nursing Home in Berlin, Rep. Theberge said it seemed as though there were a large number of employees retiring and he wondered if there was a morale problem. Sue said that she wasn't able to answer that question; but that she was unaware of any morale issues other than the Berlin facility had just come through a very difficult survey. Rep. Buzzell asked about the survey. Sue explained that the survey is an annual State Medicaid survey of nursing facilities. The Berlin facility had deficiencies due mostly to their staffing shortage and paperwork issues. Sue also explained that the Berlin facility does have very high acuity in its resident population, which is documented through the MDS (Minimum Data Set) and is recorded with the State. These residents require a great deal of care, which, in turn, requires a lot of staffing and detailed paperwork.

At this point a brief discussion was held on Commissioner Stephen's Granite Care Plan which includes reducing nursing home beds by 30%. Rep. King presented several documents from Georgetown University analyzing Commissioner Stephen's Granite Care Plan to the members of the Delegation. Commissioner Stephen will be presenting an overview of the Granite Care Plan on Tuesday, December 7th at the NH Technical College in Berlin from 3-7 pm.

Other Business. Rep. Buzzell asked for an explanation of the duties of the Delegation sub-committees. Chairman Tholl explained that the sub-committees work with the departments in the County on budgetary issues. He said to his knowledge the only sub-committee that has met in recent history is the Sheriff's Dept. sub-committee. Chairman Tholl said that the sub-committees function at the County level of government.

Rep. Stohl asked about the status of the Sheriff's employment with the County. Chairman Tholl said that it was his understanding that Sheriff Tardif would be resigning as of December 31, 2004, but that he had not received any official word. Rep. Stohl asked if the Commissioners had received any information in regards to the Sheriff's resignation. Sue explained that the Commissioners also had not heard anything official. Rep. Theberge asked if the Sheriff was in violation of the Hatch Act. Sue said that according to the law, the Sheriff is allowed to complete his term of office, but would be in violation if he was sworn in to his second term.

Sue also informed the Delegation that on Wednesday, December 15th the Sheriff's civil suit against the Commissioners was being heard at the Berlin District Court. Sue explained that the suit was in regards to the Sheriff's concern of not being paid for Forest Patrols that he had done. Rep. Remick asked what the dollar amount of the suit. Sue said the three details totaled approximately \$648.

Rep. King said that if the Sheriff resigns the Delegation will need to meet to discuss appointing a new sheriff, as well as studying the need for a full-time sheriff.

Rep. Richardson asked if the Delegation meetings could be held in Berlin and W. Stewartstown some times so that the representatives from those areas would not have to do all the traveling. All thought that this was a good idea and would give them an opportunity to tour the Nursing facilities. Rep. King said that when the Delegation meeting was held in W. Stewartstown the Delegation could also visit the Correctional Facility.

Rep. King stated that he was working on committee assignments for Speaker Scamman. He asked the representatives present what committee they would be interested on serving on.

Rep. Buzzell	Social Services and Nursing Homes
Rep. Richardson	Labor, Agriculture
Rep. Theberge	Agriculture, Science and Technology, & Municipal and County Government
Rep. Morneau	Economic Development
Rep. Remick	Educational Resources
Rep. Tholl	Criminal Justice
Rep. Stohl	Municipal and County Government
Rep. King	Finance

Chairman Tholl said that it was his understanding that Rep. Merrick was interested in the Education Committee and that Rep. Mears wanted to serve on the Labor Committee. Rep. Lary was not in attendance at the meeting and it was not known what committee he would be interested in serving on.

With no other business, Chairman Tholl asked for a motion to adjourn the meeting. Rep. Stohl made a motion to adjourn. Rep. Theberge seconded the motion. All approved 8-0. The meeting adjourned at 2:55 pm.

Respectfully submitted,

Fred King, Clerk

COÖS COUNTY
PUBLIC HEARING ON THE
PROPOSED BUDGET 2005
The Cabot Motor Inn – Lancaster, NH
December 11, 2004

Present: Reps. Bernie Buzzell, Fred King, Ed Mears, Bill Remick, Renney Morneau, Herb Richardson and Robert Theberge; Commissioners Burnham Judd and Paul Grenier, Commissioner-Elect Tom Brady, County Administrator Suzanne Collins, County Attorney Pierre Morin, Victim/Witness Advocate Sonya Shaffaval, Chief Deputy Keith Roberge, Register of Deeds Carole Lamirande, Berlin Nursing Home Administrator Jeannette Morneau, Office Administrator Gail Purrington, Administrative Assistant Linda Harris, Cooperative Extension Educator Sue Buteau, representatives of agencies supported by the County, members of the press and the public.

Commissioner Judd led the “Pledge of Allegiance” in honor of the military serving in Iraq, especially four county employees.

Ms. Collins continued by welcoming all those attending the Public Hearing. She explained that it is her job to present the budget for the 3 County Commissioners -- Commissioners Corrigan, Judd and Grenier.

This would have been Commissioner Corrigan's last official public hearing on the Coös County budget. He has been through this process 34 times. Sue personally expressed her appreciation to Commissioner Corrigan for his guidance and support during the past 21 years. A new Tom was welcomed to the team – Commissioner-elect Tom Brady of Jefferson.

Sue continued that the Commissioners and she also would like to express a tremendous amount of gratitude for the many combined years of service from Representatives Larry Guay, Leighton Pratt, David Woodward, Mark Brady and Dick Poulin. The role of the elected members of the NH House of Representatives in relation to County government has traditionally been either unknown or underemphasized when candidates file for office. But in Coös County each member of the Delegation has risen to the obligation deliberating and appropriating the funds necessary to support the functions of county government. They gave a great deal of their time, interest and support during their terms in office.

Today was the first public hearing on a county budget for some new members of the House of Representatives – Bernie Buzzell and Renney Morneau of Berlin, and Bill Remick of Lancaster. They were congratulated on winning their elections and were welcomed to the Coös County Delegation.

The first steps in the 2005 budget development process began in September. Most county programs and departments use a zero-based budgeting approach and justify every hour of labor and all costs needed to provide services to our citizens. The budget requests are submitted in October and early November and undergo review and adjustments by Sue and the Commissioners. Finally, according to state law the Commissioners recommended budget must be in the hands of the city, towns and Delegation members by December 1st. The budget was mailed on November 23rd.

Sue explained that the goal in conducting a public hearing on the budget is to provide information to the public about county services and programs funded with their property tax dollars. It also gives members of the Delegation, the Commissioners and other elected officials the opportunity to hear input from the public, from the city and from the towns in the county. The Delegation traditionally votes on the budget in March.

During the interim between the public hearing and the March 2005 vote, the information presented as well as public input will give members of the Delegation and elected officials a lot to think about and deliberate.

The State Constitution or State law requires certain county operations. These include the Registrar of Deeds, the County Attorney, Medical Referees, a County Sheriff, a Treasurer and Commissioners as well as a Department of Corrections.

Sue explained that the need of certain poor citizens for long-term care is the basis for the county to operate nursing homes. It's not a law; it's a worthy and decent thing to do. Our state legislature made a decision over a hundred years ago that counties would be a part of the safety net for those with special needs who have no resources. The County is very proud of the quality care, the quality of life and the quality of the homes that is provided to our residents.

The law does require counties to fund 25% of all services to any citizen who qualify for nursing home level of care and Medicaid regardless of where they live – be it in a county nursing home, a private nursing home anywhere in New Hampshire, a skilled nursing facility, a residential care facility or even in their own home. The key is "qualifies for" and the underlying principle is to provide a continuum of care for needy elderly citizens with a goal of keeping folks in their homes as long as it is practically and financially possible. The concept is also known as "aging in place".

Sue continued noting that Granite Care, the State's proposal for overhauling Medicaid, uses these very same words. It is not news that the elderly want to remain in their homes as long as practicable. It is also not news that most of our nursing home residents are too frail, too sick and oftentimes too confused to live alone or with family members and there is a special place in the system for nursing homes. The County goal is to operate these nursing homes at optimum capacity – they are already built, the taxpayers have made large capital investments in them and the thought of the State's goal of cutting occupancy by 30% is bewildering. Demographics indicate 45% growth in the NH population over the age of 85 through 2010 and the infrastructure and programs to provide services outside of nursing homes at 1/3 to 1/2 the cost have been slow to develop or are non-existent in some regions. Historically, those aged 85 and older are 5-6 times more likely to require nursing home care. To address the needs of the growing elderly population, the State will have to expand its nursing homes and provide alternate systems of care. Both are essential parts of the continuum of care.

The long struggle with the Centers for Medicare and Medicaid to approve a 6% bed tax formula and allow the State to match that tax with federal funds, and compensate nursing homes for a portion of their losses has finally brought some relief.

The Centers for Medicare and Medicaid (known as CMS) approved a bed tax on net patient revenue in September. Nursing homes immediately filed tax returns with the Department of Revenue Administration retroactive to May 2003, the effective date of the state legislation authorizing this tax. The State paid the federal matching funds to the nursing homes on November 3rd and collected the tax on November 15th. Finally, the County's bottom line showed signs of some recovery from ballooning deficits.

The homes still run deficits and the counties are currently working on new strategies to address them. Very methodically, they are making progress.

Sue explained that so far Coös County has received \$1,722,767 in Quality Payments and paid \$704,458 in bed taxes. Projected amounts for the final quarter of 2004 indicate a net gain of \$270,800 for total net revenue to Coös County of \$1,289,109 this year.

Sue included an information item for the benefit of the newly elected State Representatives. State budgets for the past 6 years have basically included no increases for Medicaid nursing homes and the method used by the State to adjust payments is referred to as budget neutrality.

The County projects a surplus of \$2,900,000. The effect of using the entire surplus to reduce taxes lowers the county tax from the 2004 level of \$9,427,250 to \$7,979,250. What the Commissioners and Delegation need to decide is whether to use it all for property tax relief in 2005 or set some aside in a revenue stabilization account to prevent a sharp decline in taxes in 2005 followed by a rebound in 2006.

For the benefit of newly elected state representatives, Sue briefly explained the County's dual role in the NH Medicaid Program:

COÖS COUNTY IS A PAYEE - the two nursing homes are paid by the State of NH for all nursing home residents who qualify for Medicaid - that is about 80-85% of the residents. At the end of each month, the two nursing homes bill the State of NH Medicaid program for their care. In Berlin the nursing home bills \$135.57 per day in and W. Stewartstown \$126.70 per day. The State subtracts any income the residents have, like Social Security, pensions and any other monthly income and the state sends the nursing homes the balance.

COÖS COUNTY IS A PAYOR - On a monthly basis the State bills the counties for 25% of all Medicaid costs for any citizen of the County who has been approved by the State to receive Medicaid.

qualifying services - these are Nursing Home Care, Home & Community Based Care, Provider Payments that includes prescription drugs, hospitalization, x-rays, emergency medical services, durable medical equipment, case management and medical supplies.

Sue continued that before 1998 the County paid for 31% of Intermediate Nursing Care and 25% of OAA and APTD. With the passage of SB409, the County began to pay for 25% of Intermediate Nursing Care as well as some new programs - Home & Community Based Care and Provider Payments. Today the County pays the State less for Intermediate Nursing Care due to two reasons: the county began to pay a smaller percentage and the state capped the amount they paid the County and pro-rated the funds appropriated in the state budget through budget neutrality. Budget neutrality is a feature unique to the Medicaid nursing home reimbursement system. Unlike other provider reimbursement line items in the State budget, if the allowable costs associated with nursing homes exceed the dollars appropriated by the Legislature, funds are not available to reimburse up to the allowable costs and no new funds are allocated by DHHS. Instead, an across the board reduction is made to the daily rate of each nursing home proportionate to the budget neutrality factor. The result in NH during the state's fiscal year 2004 was an underfunding of the Medicaid nursing home obligation of \$31.5 million. This practice during a time of high medical inflation has caused a historic shift to the local taxpayers.

So the trend in Intermediate Nursing Care certainly has the appearance of being a stable expenditure during the past 6 years but the trend in the new programs that were added in 1999 have been growing at a steady rate. In 1999, Provider Payments cost the county a little over \$400,000; this year that program will cost around \$1,000,000. Home and Community Based Care costs went from \$136,000 in 1999 to \$330,000 in 2004 in a time when the State seriously under funds home health agencies. Both programs are 2½ times greater today than they were 5 years ago.

The impact of these programs on the county tax is worse in Coös County than any other county as property wealth in Coös County is lower than any of the other 9 counties. This inequity is compounded by the fact that the aging population who are in need of Medicaid services is growing at a faster rate here and in rural Sullivan County than in other parts of the State.

A smaller percentage of elderly are entering nursing homes. Last years SB376 called for a Commission to study long-term care in New Hampshire. The findings indicate that today there are approximately 50.2 nursing home beds per 1,000 residents over the age of 65. In 1998, that ratio was 64 beds per 1,000. The decrease in nursing home beds brings New Hampshire in line with the national average of 48.2 beds per 1,000. In New Hampshire, the Medicaid population in nursing homes has declined from more than 5,300 in 1998 to approximately 4,800 in 2004.

The Commission learned that there are a growing number of citizens in New Hampshire who seek admission to a nursing home yet are unable to be admitted due to the lack of vacant beds. Many nursing homes in New Hampshire have waiting lists and this may indicate the lack of adequate nursing home bed capacity and/or viable community based options.

Rep. King stated that he is co-sponsoring a bill with Senator Odell that would restore the counties to pre-SB409. The counties would resume paying 31% of Intermediate Nursing Care only.

Sue continued that for the first time in many years, this budget represents a Cost of Living increase for County employees as well as step increases for employees who are not at the top step of the wage/salary schedules.

Traditionally the County has negotiated one-year Collective Bargaining Agreements with two unions who represent certain employees at the Coös County Nursing Home in Berlin and certain employees at the County Department of Corrections. Last year the Commissioners and Delegation approved 3-

year contracts with the 2 unions. The Cost of Living increment approved is the CPI-U Boston Area Labor Market as of July 31st of each year not to exceed 3.5%. That amount on July 31, 2004 was 2.9%. The total cost of the COLA in this budget is \$274,800 in wages. There are related increases in Social Security, Retirement and Workers Compensation as these items are a percentage of gross wages.

Also the NH Retirement System has increased its rates for 2005. Group I rates will increase from the current 5.9% to 6.81% and Group II rates will increase from 7.87% to 9.68%.

The only wage and benefit item that was unknown at budget preparation time was the projected increase in health insurance costs. The current premiums are in effect until June 30, 2005 and last week Sue learned the Guaranteed Maximum Rate increase for 7/1/2005-6/30/2006 would be 10.1%. This is a maximum rate increase and could go down; the rates will not be final until May. In the meantime, the County will be looking at another provider that anticipates having a North Country provider network in place by July 2005. County employees pay a hefty share of their health insurance premiums with the County picking up 85% of a single plan and 75% of 2-person and family plans. Based on the plans that are paid today a 10.1% increase means an additional \$213,600 a year. The adjustment to the budget in March would be half of that because the renewal date is July 1st - \$106,800.

Sue explained that the total 2004 County Budget today is \$23,848,850. She noted that this is an amended amount as on December 1st the County Delegation approved a Supplemental 2004 budget that appropriated an additional \$300,000 in bed tax and an offsetting \$300,000 in Medicaid Supplemental Payments.

The 2005 Budget is \$24,592,050 or an overall increase of 3.1%. As this budget includes a 2.9% wage increase for employees, the Commissioners are recommending a sound and sensible fiscal plan for 2005.

The budget as proposed today also presents a 15.4% decrease in the County tax.

Rep. King asked if Sue could project what the tax rate would be next year if there is no ProShare money. Sue stated she did not know. In 2006, the counties should receive 100% of the ProShare money. She will work on figures for the delegation subcommittee between now and March.

Sue continued that the public hearing is about numbers but it is important to remember that these numbers all relate to people. It's not just about Medicaid and nursing homes, it's about public safety as we look at criminal justice programs with the County Attorney, the County Sheriff and the Department of Corrections. It's about the important services of the Registry of Deeds, UNH Cooperative Extension, and the Conservation District. It's about a Farm and a Recycling Center that double as worksites for inmates and serve the communities. It's about a county that is the local government for 23 unincorporated places where people live and recreate. It's about 270 county employees most of whom give a hard day's work for their paycheck. And it's about taxes that people work hard to pay.

The presentation on the 2005 proposed budget began.

County Attorney Pierre Morin presented the proposed budgets for the County Attorney and Medical Referees. The County Attorney budget has a new line item for expert witness fees. His total budget increase which includes wages and benefits is \$11,900. The Medical Referees budget is level funded. Rep. King asked if the cost of autopsies is being shifted to the counties. Attorney Morin stated he is trying to shift as many costs as possible to the Attorney General.

Edith Tucker asked if any more thought had been given to obtaining a Victim/Witness Advocate for the district court. She stated that since there seems to be extra funds this year that maybe this should be presented to the Commissioners/Delegation once again.

Victim Witness Advocate Sonya Shaffaval presented the Victim/Witness budget. The total budget increase which includes wages and benefits is \$6,900.

Before Sue started on the departmental breakdown for the Nursing Hospital she wanted everyone to be aware of a basic difference in the two nursing home budgets. The Nursing Home in Berlin is a free-standing facility and its budget reflects only its own costs. The Nursing Hospital in W. Stewartstown not only provides services to the nursing hospital but to other county departments. These include:

- meals to corrections, farm & recycling center employees; (\$17,100)
- meals to inmates at the department of corrections; (\$164,500)
- laundry services to the department of corrections; (\$11,000)
- maintenance services to the department of corrections, farm and recycling center; (\$5,000)
- administrative services to department of corrections and farm; (\$12,000)
- payroll and accounts payable services to all county departments including treasurer, corrections, farm, recycling, register of deeds, county attorney, victim/witness, county sheriff, cooperative extension, soil conservation and transfer station; (gratis)
- Accounts payable services to the entire county including the Nursing Home in Berlin (gratis); although a cost of \$2,100 is included in Medicaid Cost Report

Sue explained the Nursing Hospital Revenue Budget will show revenue items totaling \$209,600. These departments actually get charged for those services.

Sue presented statistics on nursing home occupancy, the hometowns of nursing home residents and some of the diagnoses at admission. Other statistics presented were Activities of Daily Living (ADL) for residents.

The nursing hospital employs 145 +/- regular employees in designated positions as well as 20 +/- temporary employees who fill in when needed. There are 94 hours unfilled for licensed RNs or LPNs. After years of trying to recruit nurses to our rural area, the Commissioners approved a Tuition loan program for current employees. There are 3 in the program today one will become an RN in May and two Licensed Nursing Assistants will become LPNs in the spring. At least 6 other employees are taking courses to advance from LNA to LPN. The payroll generated is a little over \$4,200,000.

The Nursing Hospital budget is up \$220,200 - and over half of that amount is the 2.9% wage increase \$121,800.

Sue covered individual department budgets explaining any increases or new costs anticipated in 2005. There is a request for one new 40 hour position for a Medication Nursing Assistant in the nursing department.

Rep. King reminded everyone that all these nursing home positions are mandated by the government. Rep. Buzzell asked what the wage difference was between LPNs and MNAs. He also asked about the Social Worker's credentials. Sue replied that she had a bachelor's degree; however it is not in social work.

The bottom line for the nursing hospital budget is up 3.2%.

Sue then explained the capital projects and equipment that cost \$5,000 or more. These items are fully reimbursed by Medicaid and historically financed with long-term notes.

The first item is a replacement for the 1999 Ford Taurus Wagon purchased November 1, 1999. It is 5 years old, has 104,000 miles on it and the plan is to replace it with a similar model. The requested appropriation is \$15,000.

The next item is a request for 10 electric beds. The purchase of electric beds is first for the comfort and convenience of our residents but just as high in priority is the use of electric beds mitigates the number of back injuries suffered by staff in getting residents up out of bed. Last year workers' compensation rates went through the roof due primarily to some serious back, neck and shoulder injuries. Part of our plan of recovery is to phase in 10 beds per year beginning with the residents who need help transferring the most. The cost for 10 beds and mattresses is \$16,000.

The total Nursing Hospital revenue is projected to increase by \$631,100. The amount of \$479,500 is coming from the bed tax supplemental payments and the census has been running slightly better than last year so despite no increase in our Medicaid rate, projections are an additional \$135,500 in revenue due to increased census numbers. The charges of services to other county operations are based on Medicaid approved formulas and an overall increase is projected in these line items of \$15,100.

Sue then covered the proposed budget for the Coös County Nursing Home in Berlin. Statistics on nursing home occupancy, the hometowns of nursing home residents, some of the diagnoses at admission and Activities of Daily Living (ADL) for residents were also presented.

This nursing home employs 160 regular employees in designated positions as well as over 23 temporary employees who fill in when needed. The payroll generated is a little over \$4,300,000.

Again, each department's budget was explained with a focus on any changes for 2005. Jeannette Morneau, the nursing home administrator, presented the nursing department budget and justification for an increase of \$322,200. Salary increases for new positions in this department account for \$170,800. The new position for a clinical coordinator was explained in detail as well as LNA positions being converted from 3-9 to 3-11 and adding a 3-9 unit aide position.

Rep. King asked about the cost of contract nurses. Jeannette stated that it is very expensive. An agency LPN is \$42/hour for a 13-week contract.

Rep. Buzzell asked what the degree level was for the Social Worker and Jeannette replied Bachelor in Social Services.

The bottom line increase in this nursing home is \$541,750 or 7.9%.

The only item approved by the Commissioners for capital equipment in Berlin was 10 electric beds with mattresses to address residents' needs and to improve safety programs for employees that should pay for itself very quickly in savings to workers' compensation premium costs.

Rep. Theberge asked how many electric beds the nursing homes had at the moment. Sue stated that West Stewartstown has 5 and Berlin has 7. Two of them were donated.

Improved revenues more than offset the entire increase in the nursing home budget with an increase of \$587,900 in supplemental Medicaid quality payments and an additional \$86,300 in patient revenue. This budget is based on 87 Medicaid residents and 6 private pay residents for a total of 93.

The revenue picture is brighter by 13.8% or a total of \$673,200.

Sue continued with County Administration.

Commissioners' salaries remain the same and there is an increase of \$5,700 in Administration expense. \$5,000 of this increase is projected for legal fees depending on the outcome of the Berlin District Court decision in the small claim filed by the Sheriff against the Board of Commissioners.

Treasurer's salary is the same and the Treasurer's expense has increased \$200 due to an increase in bond counsel charges for preparing the bid documents on the Tax Anticipation Notes.

The County Audit expense is down by \$10,400. Last year this budget increased significantly due to bringing the county financial statements into compliance with GASB 34.

Carole Lamirande, Registrar, explained the budget for the Register of Deeds. She also explained the need for a new part-time position in her department. This department's total budget increase is \$22,100.

Rep. Theberge asked about the status of the preservation of books. Carole replied that 20 volumes were sent out this year and should be returned this month. The program to preserve old volumes will continue for years.

Chief Deputy Keith Roberge, the Sheriff's designee, presented the Sheriff Department budget as recommended by the High Sheriff. Chief Deputy Keith Roberge expressed the needs of the Sheriff's Department in regard to good, reliable vehicles. He said that using secondhand vehicles, as recommended by the Commissioners, would compromise the safety of not only the deputies but also the prisoners they transport. Deputy Roberge said that the Sheriff's Department needs to run police vehicles. The old van that was given to the Sheriff's Department from Strafford County was mentioned. Edith Tucker asked if the Sheriff's Department was getting a new van. Deputy Roberge said no they weren't getting a new van but were trying to get the old one fixed up. Rep. King asked how many times the deputies have transported more than 3 prisoners at one time. Deputy Roberge said that he wasn't sure, but could get the statistics for Rep. King. Rep. King asked Deputy Roberge where in Concord the deputies are transporting to. Deputy Roberge said they go to the NH State Hospital.

Deputy Roberge continued to talk about safety with the vehicles used in the Sheriff's Department. He said that he agreed with the Commissioners that it was time to get out of leasing vehicles but not to purchase used vehicles from auction. Rep. Richardson said that he was concerned with the costs of new vehicles.

Edith Tucker asked how many officers were used when prisoners are transported from Superior Court. Deputy Roberge said usually only one officer but that it depended on the circumstances.

Rep. King asked if there was always a deputy on duty through the night. Deputy Roberge said there is a deputy on duty Tuesday through Friday until 2:00 am. Rep. King also expressed his concern with the Sheriff's Department backing up other police departments and not being available for their regular duties. Rep. King asked how many transports are done at night. Deputy Roberge said that he wasn't sure, but again, would get the statistics to Rep. King.

The Sheriff's Department having radar was discussed. Rep. King asked why the Sheriff's Department needed to have radar. Deputy Roberge said that people who have radar detectors pick up on their radar and it slows the driver down. David Purrington, a member of the public, asked how the duties of the Sheriff's Department are determined. Deputy Roberge said they are defined by other Sheriffs' Departments as well as by the High Sheriff himself.

Forestry contracts were discussed as there was a concern with whether the County was taking a loss based on what the Sheriff's Department is paying the deputies that are doing the patrols versus the

amount of the contract. Rep. King said that it wasn't a very big profit, if any profit at all. Others expressed their concerns of the "hidden costs" (e.g. wear and tear on the vehicles, gasoline consumption, insurance, retirement and workers' compensation costs). Commissioner-elect Brady asked Keith to provide the grand total of what the County actually makes on a forestry patrol. Deputy Roberge said that he will prepare this information and give it to Commissioner-elect Brady at the next Commissioners' meeting.

At this point, discussion of forestry patrols ended. Rep. King asked Deputy Roberge to prepare statistical information from the deputies' logs as to all that is done by the Sheriff and the deputies. He said that the Delegation needs to review this information to make an informed decision when appointing a new Sheriff.

There was a break for lunch at 1:00 pm.

After the break, Sue Collins continued with the budget presentation. The Human Services budget is up by \$1,200, the amount needed for a computer upgrade for the employee who processes all the paperwork.

Next was an explanation of the State Assistance Programs. This budget is prepared without the knowledge of any impacts Granite Care may have on the County in 2005. Perhaps by the March vote on the budget there will be a better grasp on any inherent cost shifting to the county.

HCBC

The county pays for 25% of the non-federal share for services provided by Home Health agencies to Medicaid recipients in their homes. Based on the caseload today and with the loss of the \$13,700 in FMAP relief in 2004, this budget is up \$30,000.

PROVIDER PAYMENTS

Here again the county pays 25% of the non-federal share of certain services for Medicaid eligible clients who qualify for nursing home level of care. These costs are for both those who are living at home or in a nursing home. Based on the current caseload and the loss of FMAP that amounted to \$42,300 in increased federal credit in this line item in 2004, projections are this budget will go up from \$775,000 to \$870,000, an increase of \$95,000.

OLD AGE ASSISTANCE

A small increase is estimated in this line item of \$4,000. This program provides a small living allowance for folks 65 and older who have no work history, have never paid into Social Security and have an income of less than \$530 per month and resources of less than \$2,500.

APTD

A projected increase of \$10,000 in this line item is based on current case load. The County pays 50% of the cost of monthly payments to individuals between 18 and 65 with mental or physical disabilities. A person must be disabled for 4 years before qualifying for this program. Additionally the County reimburses the State \$23 a month for each recipient for medical assistance.

INTERMEDIATE NURSING CARE

The savings of \$80,000 in this line item is attributed to level funded nursing home reimbursement rates, residents entering nursing homes with greater resources (social security and pensions), folks who are able to pay for their own nursing home care a little longer than in the past and some progress in keeping folks home longer with community support. The Nursing Hospital in W. Stewartstown has 12 private pay residents and Berlin has 14. The private nursing homes in the county are likely seeing a similar trend because this line item reimburses the State of NH for any county citizen who is Medicaid approved for nursing home care.

RATE SETTING BUREAU

This line item is the County's 100% share of the Department of Health & Human Services costs for running its Institutional Rate Setting Bureau. This division audits Medicaid cost reports, runs costs through the acuity system and then finally squeezes the life out of the rates with the budget neutrality factor. Due to a problem in the state billing system, the County had not been getting billed at the correct rates for some time; so this line item was short this year at the \$10,000 level. The estimate for 2005 is \$18,000.

FUNERALS COUNTY ASSISTED PERSONS

This line item is needed to provide burial assistance to any county assisted person for whom a legally liable town cannot be established. These cases are rare and the \$1,000 is a contingency amount.

Overall the State Assistance Program budget is up \$67,000 or 1.6%

Rep. Buzzell asked if the County had thought about taking over HCBC case management. Sue replied they had not.

The Children, Youth & Families budget is up \$25,000 or 4.5%. The courts and judges are in charge of the length of placement and the facilities where youngsters receive services. The counties have no input. The County makes the budget estimates based on where youths are placed today as historical data is largely unreliable. Gail Purrington distributed a spreadsheet with actual expenditures by line item for 3 years.

For Placement Prevention funds, Sue explained that the County will be receiving \$130,800 this year and is planning on the same amount for next year. The \$130,800 is available to support some good programs whose goal is to prevent out of home placements for youth between the ages of 0-18 years.

Sue Collins presented the Department of Corrections budget. The budget was developed with the input of the staff at the Coös County Department of Corrections and Sue publicly recognized Sergeants John Brunault and Craig Hamelin for their leadership during Norm Brown's absence and the dedication of the Corrections staff members who have 3 of their colleagues serving in Iraq.

Salaries have been adjusted with step increases and the 2.9% COLA. For those employees serving in Iraq, the County is currently paying the difference between their county pay and their military pay. That ranges from nothing to \$700. For this budget the assumption was made that the 3 officers who were activated last January will be back in February. For the Superintendent, the salary was adjusted for 9 months of differential pay and 3 months of full-time pay.

Another 4 hours per week for the Corrections Nurse is being requested. This RN is currently paid 8 hours per week from the Corrections budget but works between 8 and 16 hours a week at Corrections.

Overall the additional cost of salaries has increased \$26,700.

The Legal services line item was reduced from \$15,000 to \$3,000. This line item is higher in years when the County is negotiating a collective bargaining agreement.

The Medical/Psych/Dental line items are a combined cost of \$75,000. The increase of \$15,000 is wholly attributed to the cost of prescription drugs. The monthly bill from the drug vendor ranges from \$5,000-\$6,000.

Sue explained that the inmate population has changed considerably over the past 5 years that our current jail nurse has been covering the facility. More admissions are arriving with serious medical or psychological problems. We have more who are diabetic or hypertensive requiring treatment. We are

currently admitting more who were started on medications while either at school or in the court system. The most common diagnosis is schizophrenia or bi-polar. These inmates are either admitted already on meds or are started while here at the recommendation of Mental Health.

There is legislation being introduced this year that will propose to limit drug costs at the state and county correctional facilities to 110% of the Medicare rate. The legislature passed similar legislation 2 years ago to deal with hospital charges. Sue noted that it is interesting that our nursing home residents on Medicaid may not get the best drugs for their conditions because the Medicaid program has a preferred drug list, but inmates can get whatever the doctor prescribes and the counties must pay for it.

The inmate pay budget is up \$6,800 due to a 15% increase in the inmate population this year.

The cost of inmate meals is up \$10,500 for the same reason; the population is up 15% and the cost of food is up over 5% this year.

Sue covered each line item and concluded that overall, the budget is up \$78,100 or 5.4%.

Rep. Buzzell asked if it was possible to get a breakdown of psych meds being used as opposed to regular medications, increases in psych population and psych diagnoses in connection to the local mental health centers. He felt that if inmates are coming here the ball is possibly being dropped somewhere. Sue will get him the information. There also was a question about purchasing a taser. Sue replied that a taser would not be brought in without training.

Commissioner Grenier commended Sue Collins for the excellent work she has done with the corrections department since Superintendent Brown's departure and complimented the staff for doing a great job.

The capital improvement requested is for video surveillance upgrades for the control center. This new technology would provide 2 TV-like monitors with split screens to replace 9 individual monitors that are replaced on a rotating basis each year as they wear out. Most of the cameras in the facility today are color cameras sending signals to mostly black and white monitors. The nice feature of the new technology is that there are 2 DVD recorders with 600 GB hard drives that record the camera images. The cost of this technological improvement is \$22,000.

The corrections revenues have been revised to more accurately reflect what can realistically be expected from revenue in various programs. Overall, DOC revenues are reduced by \$5,400.

Sue Buteau, UNH Extension Educator, presented the Extension budget for 2005 which is up \$4,300.

Sue Collins presented the budget for the Coös County Conservation District. The County historically has funded the position of District Administrator, a 40 hour a week position. The budget for the position is up \$1,100 due to a wage increase of 2.9% and related benefit costs.

Sue explained that debt service on tax anticipation notes is projected to be up \$70,600. This will change depending on the amount the Treasurer ultimately has to borrow in tax anticipation notes and depending on the interest rate received when the TANs go out to bid. The estimate for interest on TANs for 2005 is based on borrowing \$4,500,000 @ 2.75% for 350 days and \$2,000,000 at @ 2.75% for 92 days.

Hopefully by March when the Delegation receives its revised budget this number will have gone down as there will not be a need to borrow as early this year since the receipt of the bed tax supplemental payments last month.

The principal on long-term notes is up \$3,200 as the amount that will be borrowed later this month in a 2 year note to finance 2004 capital items is \$145,100. The principal on bonds is \$45,000 on the 1986 bond for improvements to the Nursing Hospital and an addition at the Department of Corrections.

The Commissioners are recommending the amounts requested by all agencies it traditionally funds as well as Coös Economic Development that the County began funding in 2004. All agencies with the exception of RSVP and Response requested level funding. These 2 agencies requested modest \$500 increases.

Sue then covered the County Farm budget that is up 10%.

The wage increase of 2.9% and step increases for 2 farm employees will cost an additional \$4,200. One of the new employees subscribed to a family insurance plan when the person he replaced had a single plan so this adds \$5,500 to benefits. Retirement system increases account for the rest of the \$6,600 increase in the benefits line items.

The higher cost of petroleum products is what is affecting the increases to Gasoline/Diesel/Oil and Seed/Fertilizer/Sprays.

The only Farm capital improvement requested this year is Phase III of 3-phases to replace the manure pit walls. The quote to replace the front wall is \$13,000 with pre-cast concrete bunker section.

Farm revenues were then reviewed.

The expense budget for the unincorporated places is down \$16,100.

The Commissioners recommended an increase of \$5,000 in the Forest & Lands Contract. It has been level funded for several years especially during the time the county did a complete re-evaluation of the unincorporated places.

There was a long discussion about concerns of liquidation cuts in the unincorporated places especially in Success. This was discussed at length with Bert vonDohrmann representing the Division of Forest & Lands. It was suggested by Reps. Theberge & King to have a meeting with the County Delegation, County Commissioners, Coös County Planning Board and others to include Bert vonDohrmann to discuss this further.

Individual line item changes were reviewed and it was explained that Contingency Accounts were established beginning last year for those unincorporated places that have the most budget activity. Six of the unincorporated places (Cambridge, Dixville, Green's Grant, Millsfield, Pinkham's Grant and Wentworth Location) each have contingency accounts of \$5,000 each in order to prevent deficit appropriations for unforeseen expenses. It was recommended by Commissioner Judd to add Success to this contingency account.

The revenue projections for the unincorporated places were reviewed next. Timber taxes were very conservatively budgeted at \$300,000, an increase of \$99,500. Only 33% of the intents received are budgeted and more have been received since the budget was prepared.

The recycling center and transfer station budgets reflect services that the County provides to Stewartstown and its neighboring towns. Neither operations use county tax dollars and both are an advantage to the County Complex in W. Stewartstown.

Sue explained that during this hearing many of the revenue categories were covered but she presented a slide that captured all those that were not discussed.

- Medicaid ProShare - This amount is down due to the increase in Medicaid supplemental payments to nursing homes through the bed tax. Medicaid ProShare is the difference between what Medicaid reimburses the nursing home and what they would be paid if Medicare paid for long-term care – by getting supplemental bed tax payments, that gap is narrowed somewhat and the ProShare is projected to be \$400,000 less in 2005.
- Interest on savings and investments are declining another \$15,000. The interest rates on county funds hovers around 1.5% and the amount we have invested is lower, although it may be a bit better in 2005 due to the receipt of the Medicaid funds.
- Proceed Notes reflects borrowing long-term notes for the capital items in the 2004 budget \$145,100 and the 2005 budget \$79,500 - a decrease of \$65,500.
- Interest on the Workers Compensation Fund reflects what the County receives on an annual basis for funds held in a workers compensation account with Primex³. For 2004 Sue had budgeted \$20,000 and learned last week that the County will only receive \$6,586.29.
- The federal payment in lieu of tax in the unincorporated budget has already been mentioned, the increase means \$2,000 more to the County.

Sue explained how the estimated surplus of \$2,934,200 was calculated resulting in a county tax that is down \$1,448,000 or a decrease of 15.4%

Rep. King reminded everyone that the Commissioners and Delegation should think about setting some of this surplus aside in a revenue stabilization account to prevent a rebound in taxes.

Sue thanked everyone for their attention and attendance at this public hearing that ended at 3:41 pm.

Respectfully submitted,

Representative Fred King
Clerk

